



*Manatee County, Florida*

Fiscal Year 2022 Adopted Budget

and

Fiscal Year 2023 Planned Budget

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Manatee  
County  
FLORIDA

# Board of County Commissioners



**James Satcher**  
District 1



**Reggie Bellamy**  
District 2



**Kevin Van Ostenbridge**  
District 3



**Misty Servia**  
District 4



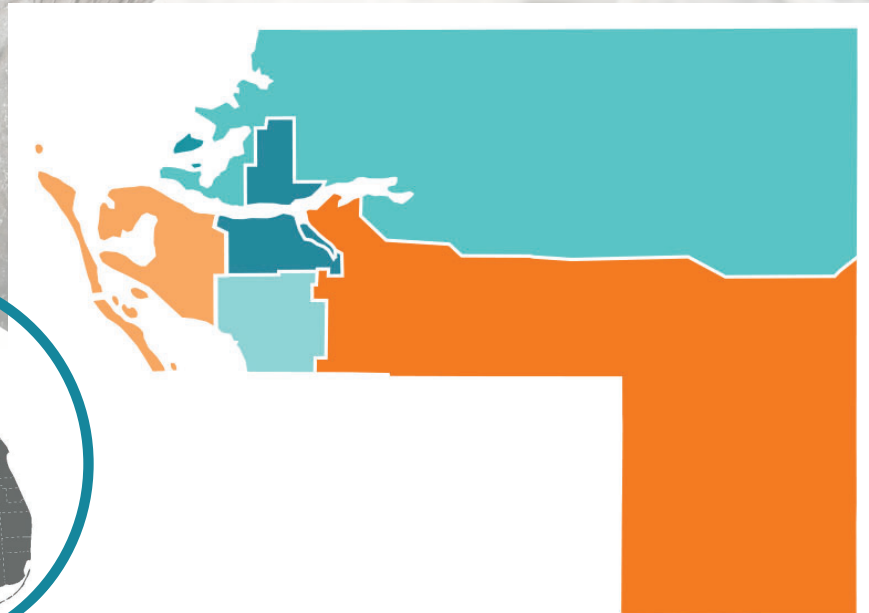
**Vanessa Baugh**  
Chair, District 5



**Carol Whitmore**  
At Large



**George Kruse**  
Vice Chair, At Large





# Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Manatee County, Florida for its annual budget for the fiscal year beginning October 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. Manatee County was also awarded the Triple Crown Medallion recognizing our government's commitment to producing annual reports that evidence the spirit of full disclosure and transparency. This Triple Crown Medallion recognizes that Manatee County received all three GFOA awards: the Certificate of Achievement for Excellence in Financial Reporting Award, the Distinguished Budget Presentation Award and the Popular Annual Financial Reporting Award.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting to GFOA to determine its eligibility for another award.

**Prepared by the  
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&  
Chief Financial Officer

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John Abreu, Budget Analyst  
Omar Floyd, Budget Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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PRESENTED TO

**Manatee County  
Florida**

For the Biennium Beginning

**October 01, 2020**

*Christopher P. Morrill*  
Executive Director



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# *Introduction*



# Introduction

## Overview

Provided in this document is the Manatee County FY22 Adopted Budget. The adopted budget for FY22 is balanced in the net amount of \$923,388,305, and a gross budget total of \$2,154,627,389. This includes a county-wide property tax rate of 6.3826 mills (no voted debt service millage).

The net budget amount represents new appropriations for expenditures in FY22 and does not include budgeted transfers between funds and internal service operations, (to include these items would result in “double counting” expenditures). The net budget amount also does not include non-expendable trust funds, reserves for cash balance, unexpended prior year obligations and unexpended prior year capital project appropriations. A summary including net and gross budget amounts is provided on page 142.

## Overview of Budget Development

The Financial Management Department received budget requests from county departments and most of the constitutional officers prior to May 1st. Budget requests were reviewed, analyzed, and discussed with each department director or officer submitting the request. Each budget was then reviewed by the County Administrator and the Chief Financial Officer. The County Administrator and the Chief Financial Officer finalized the adopted budget with property tax proceeds based on estimated taxable values, which were submitted to the Board of County Commissioners on June 25th.

During the month of June, public work sessions were conducted with the Commission, staff, and interested citizens. On July 29th the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. On September 8th and September 14th, two public hearings were held to allow input from the public and make amendments to the proposed budget. At the conclusion of the second public

hearing on September 14, 2021, the budget was adopted by the Board of County Commissioners.

## Guide to Understanding the Budget Document

This budget document is intended to provide concise and understandable information about the Manatee County budget for FY22 and about the programs, services and other items funded in the budget. The table of contents in the front of the document lists subjects covered in the document and the page on which each subject can be found.

The county’s budget year, or fiscal year, covers the period from October 1st of the year in which it is adopted through September 30th of the following year. According to Generally Accepted Accounting Principles (GAAP), the fiscal year is designated using the year in which it ends. The budget adopted by the Board of County Commissioners in September 2021 is designated as FY22 throughout this document.

Budget amounts shown in this document are aggregated at the major category level rather than at the line item level. Each departmental section within this document is preceded by a department appropriation summary that totals the program detail for that department. The expenditure section shows FY20 audited actuals, FY21 adopted, FY22 adopted and FY23 planned budget totals. Revenue amounts for the FY22 adopted budget are estimates based on Department of Revenue estimates or internal analysis.

Pages 119 - 142 present charts and graphs providing overview and summary information about the county’s planned tax rate, revenues, and expenditures for FY22.

Pages 189 - 295 present information about county programs and expenditures. This section is organized by county department. A departmental

summary page is included which provides summary information on operating budgets, positions and funding sources for each department.

The assignment of revenues to non-enterprise programs, shown as “Sources of Funds” on the departmental summary pages, sometimes require that estimates be used to allocate revenues shared by more than one department or agency. In governmental funds, these revenues are aggregated and not actually dedicated to specific expenditures; thus, the need to use estimates for this purpose.

Department summaries show appropriations for operating programs. Generally, reserves are not specific to departments, and therefore are not included in department summaries. For some departments, which are budgeted exclusively in one fund, there may be specific reserves but even in these cases, reserves are not included in the department summaries but are shown on a separate schedule to provide consistency throughout this document.

The Manatee County budget is developed via a biennial, zero-based program budgeting process. County departments are broken down into programs and each program is divided into increments (i.e. decision units) representing ascending levels of service. The first increment is referred to as the “base” decision unit, which represents the most critical portion of the program’s activities or highest priority functions. Each additional ascending unit represents a descending priority level. Each decision unit represents a discrete level of service and includes the positions and operating funding that goes along with that level of service.

Initially in the process, all decision units are unfunded. Revenues and other sources of funding are evaluated, projections are made, and the amount of funds available is determined. As decision units are reviewed, recommendations are made to begin funding the highest priority units, starting with the base level. The process

continues until all funds available are used. In the first year of a new biennial process, the scope of budget and financial information presented to the county commission and the public during budget work sessions includes a review of all decision units. In the second year of the biennial budget, changes to programs may result in newly created or different decision units from those presented in the first year of the process. The changes are introduced as appropriate when revising the allocations for the second year of the budget.

In our budget process, departments are required to establish a “base unit” as a minimum level at which a program could continue operations. To this base level, “continuation units” for incremental additions to service levels are added to reach the current service or “continuation level”. To augment services or add new service levels, “desired units” of service would be requested. These desired units would be justified according to the extent to which they satisfy one or more of the following criteria:

1. New equipment or budgetary changes which will result in greater productivity or alleviate the need for additional staff (for example, office automation equipment is often given a higher priority if these criteria are met).
2. Items which are required to provide for operation of new facilities which have recently been brought on-line or will be brought on-line during the coming fiscal year.
3. Expenditures mandated by state or federal law.

The Board of County Commissioners is presented a balanced budget in late May or early June showing each program and the decision units which are funded and unfunded. During work sessions, each program and decision unit is reviewed, and two or more commissioners can agree to “Pull” a

decision unit for further consideration. At a “reconciliation” workshop, normally held in late July or early August, these pulled items are brought back to the Board for a decision as to their status for funding. This document includes only the funded decision units. Because detailed decision unit information is such a voluminous document, it is not included here, but may be found on the county’s website at [www.mymantatee.org/departments/financial\\_management](http://www.mymantatee.org/departments/financial_management).

Individual program budgets in each department are accompanied by a narrative describing the purpose and goals of the program. The columns show the program’s appropriations for actual expenditures in FY20, the current adopted fiscal year (FY21), the next adopted fiscal year (FY22) and the planned fiscal year (FY23) in order to provide a recent history for comparisons. The number of budgeted regular employees responsible for operations and needed to staff the individual program is shown below the expenditure amounts.

Pages 297 - 306 of the document show county expenditures which generally are not associated with county department programs or agencies, such as independent districts under the purview of the Board of County Commissioners, including the Economic Development Council, and other non-county agencies (i.e. Health Department and non-profit agencies). Expenditures for these programs are grouped by fund based on functional similarity and shown in summary form.

Additional topics are located as follows:

- Capital Projects, pages 309 - 322
- Transfers, pages 325 - 328
- Reserves, pages 331 - 336
- Debt Service, pages 339 - 358
- Fund Summaries, pages 361 - 437

## FY21 Budget Calendar Recap

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### **January - 2021**

Analysis and evaluation of rates, salaries, prior year end results. Financial Management alignment of fund beginning balances.

### **February - March 2021**

Review of Department Budget Submittals for FY22 and FY23. County Administrator initiates meetings with Financial Management Department and Department directors.

### **March - April 2021**

Capital Improvement Plan (CIP) updated for FY22-FY26. Funds were analyzed, funding sources reidentified. All sources and uses were defined within each fund to a balanced budget. County Administrator discussed with Financial Management if major changes were necessary.

### **June 9, 2021 (9:00 am)**

The County Administrator presented the FY22 Recommended Budget to the Board of County Commissioners.

A summary of the Fund Analyses and Decision Units contained in the Recommended Budget was reviewed with the Board of County Commissioners.

A summary of the Constitutional Officers budget contained in the Recommended Budget was reviewed with the Board of County Commissioners.

### **June 16, 2021 (9:00 am)**

The Capital Improvement Plan for Fiscal Years 2022 - 2026 was presented to the Board of County Commissioners.

### **July 1, 2021**

The Property Appraiser certified the taxable value on or before July 1.

### **July 15, 2021**

The Budget Office provided a Proposed FY22 Budget to the Board Records Office as the receiving office for the Board of County Commissioners.

### **August 17, 2021 (9:00 am)**

Budget Reconciliation - The Board reviewed additional information in response to "Pulled" items, resolved remaining budget issues and set a tentative maximum millage rate to be provided to the Property Appraiser.

### **August - 2021**

The Property Appraiser mailed a Truth in Millage (TRIM) statement to each property owner advising them of the proposed property tax amount, and notifying them of the date, time and place of the first required public hearing on the budget.

### **September - 2021**

On September 8, 2021, the first public hearing was held as announced on the TRIM notice. The second public hearing was announced by placing in the local newspaper, a summary of the budget and a notice of the date, time and place of the second required public hearing. At the second public hearing, September 14, 2021, the millage rate and the final FY22 Budget was adopted.

This document is intended to provide a variety of financial and program information to the typical citizen. Persons interested in more detailed budget or financial information are encouraged to view the line item budget detail at [www.my-manatee.org/departments/financial\\_management](http://www.my-manatee.org/departments/financial_management).

## **Geography and Demographics**

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Located midway along the west coast of Florida, the county's boundaries encompass 743 square miles. The county is bordered on the north by Hillsborough County, on the south by Sarasota County, on the east by Hardee and DeSoto Counties, and on the west by the Gulf of Mexico. There are six incorporated municipalities within Manatee County; Palmetto, Bradenton, Bradenton Beach, Holmes Beach, Anna Maria, and Longboat Key. Bradenton is the largest city in Manatee County with a population of 55,698 and serves as the county seat.

The county's population has grown 23.8 percent from 322,833 in 2010 to 399,710 in 2020, based on estimates from the United States Census Bureau. While the county is known to be one of the best retirement areas in the nation, the median age was 48 in 2020. Median household income is now at \$59,009, based on information from the 2020 United States Census.

## County Economy

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Manatee County has a diversified economic base with the three largest industry sectors being services, retail and manufacturing. The county also has a strong tourism and agricultural base. Some of the larger industrial firms include a citrus juice producer, emergency equipment manufacturer, electromedical and control instruments manufacturer and professional dental products and technologies manufacturer. According to the latest information, the three largest employers in the public sector are Manatee County School Board, Manatee County Government and Manatee County Sheriff's Department. Major private sector employers include Publix, Bealls Inc., Manatee Memorial Hospital, Pacific Tomato Growers.

Port Manatee is located in the northwestern corner of Manatee County within the Manatee-Hillsborough county line in the Gulf of Mexico. Port Manatee is one of the largest of Florida's 15 deep-water seaports. As the major shipping gateway to our community, the Port Authority manages the importing and exporting of many agriculture and industrial products.

Manatee County has long been an important agricultural center of Florida. Major tomato production facilities, citrus farms, dairies, nurseries, cattle ranches, vegetable farms, and poultry farms are all examples of the thriving agri-business that exists here. Tourism is another major component of the economy. The Gulf Coasts white sand beaches are the leading tourist attractions in the area. There are numerous other attractions such as the Bishop Museum of Science and Nature, and the Pittsburgh Pirates spring training facility. The county is also in close proximity to the Tampa Bay Buccaneers football team, the Tampa Bay Lightning hockey team and the Tampa Bay Rays baseball team. Excellent golf courses, boating and fishing opportunities, and other recreational facilities contribute to the enjoyment of our residents and many visitors.

## Board of County Commissioners

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Manatee County is a political subdivision of the State of Florida guided by an elected seven-member Board of County Commissioners. Through partisan elections, two are elected to represent the entire county as a district and five are elected to represent single-member districts. The Board performs the legislative function by developing policy of the management of Manatee County. The County Administrator, a professional appointed by the Board, and their staff are responsible for the implementation of those policies.

The Board is responsible for functions and services delivered throughout the county including municipalities and for municipal services to residents and businesses in the unincorporated area.

## Role of the County Administrator

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The Board appoints the County Administrator. They are responsible for carrying out all decisions, policies, ordinances and motions of the Board.

The departments under the County Administrator are responsible for providing services such as social services, public assistance to residents, countywide health care for medically indigent, animal services, emergency medical services and regional parks and preserves.

Departments are also responsible for providing municipal-type services to residents of the unincorporated areas of Manatee County such as road construction and road maintenance, solid waste disposal, parks and recreation, water and wastewater treatment, planning, zoning, building inspections and code enforcement services.

## Other Boards Commissioners Serve On

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The Board also serves for the Port Authority for Port Manatee. Individual Board members serve on various boards, authorities, and commissions, such as the Tampa Bay Regional Planning Council, Metropolitan Planning Organization, Council of Governments, and Peace River Water District.

## Constitutional Officers

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In addition to the members of the Board, citizens also elect five constitutional officers: Tax Collector, Property Appraiser, Clerk of the Circuit Court, Sheriff and Supervisor of Elections. The Board funds all or, in some cases, a portion of the operating budgets of these constitutional officers. The constitutional officers maintain separate accounting systems and expanded budget detail information. The Budgets for the Constitutional Officers are included in this document to the extent they are funded by the Board of County Commissioners.

## Other Elected Officials

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The citizens also elect the State's Attorney and Public Defender. Their budgets are included in this document to the extent of funding by the Board of County Commissioners.

## Other Government Agencies

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Based on the extent of budgetary authority, authority to tax, the ability to obligate funds to finance any deficits or the ability to fund any significant operational subsidies, several other governmental entities also have their budgets reviewed and approved by the Board of County Commissioners. The entities are the Planning Commission, the Housing Authority, and the Port Authority. These offices are included in this document to the extent they are funded by the Board of County Commissioners.



Bradenton  
Anna Maria  
Longboat





# *Strategic Plan/Goals*



# Strategic Plan/Goals

## ***“Values: Accountability, Civility and Ethics”***

Manatee County’s Strategic Plan presented by the County Administrator reflects a broad vision, strategies, and a series of objectives, designed to engage the citizens, the employees and management to design and shape the future of Manatee County.

In FY22, Manatee County Government continues setting this plan by utilizing the “Results First Approach” which has successfully encouraged staff to think critically about setting goals, desired outcomes, setting milestones and targets with measurable benchmarks with an ultimate “Result”. This concept is focused on enhancing communication through all the branches of the organization while focusing on the mission and values of Manatee County.

Results First introduced a strategic planning cycle which sets the framework in every planning session, meeting, program within the organization. The concept of aligning priorities and analyzing functions will trigger measurable successes and support future targets for improvement beyond

current standards. Understanding desired “results” allows the organization to plant the seed for innovation and creativity that will support long term impacts and set the path for resiliency and sustainability. Manatee County’s Budget has absorbed the “Results Based Budgeting” vision as it looks forward into FY22.

The most profound element so far about Results First is its effect on people who practice it. Simply put, it builds their energy and enthusiasm and moves their vision of achievement from individual success to the overall success of the County as a whole.

Using the Results First Approach, created a strategic plan that sets a foundation and creates 10 Countywide Results First Initiatives. Each department is encouraged to align and measure the impact of their budget based on these initiatives, as noted throughout this section. Performance measures are also aligned with this approach as departments have set measurable benchmarks which have set a scope of their services.

## Strategic Planning Cycle



## 5 Steps to a Result Based Strategic Framework



## Results First Initiatives

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### Enhanced Communication

Create a multifaceted form of communication tools that is informational, time sensitive, meets the needs of a variety of individuals, groups, leadership, the public and is results driven. This includes but is not limited to; blogs, social media posts, video messages, training modules, regular project memorandum updates, targets for meetings, and topic/meeting briefings.



### Expand Innovation

Identifying and implementing new forms of innovation in processes, daily work duties and Information Technology assist the decrease of time and error that can occur. Time is money and innovation can carry a one-time cost that can lead to a large bit of savings to the public if proper techniques are used to evaluate new methodologies.



### Administrative Policy and Procedure Updates

Administrative policies and procedures provide for guidelines that assist staff and the Board of County Commissioners in the regular daily operation of specific methods of conducting business in accordance with any statutes, ordinances, resolutions or rules. The regular updating of these policies and procedures is essential to conducting proper business guidelines.



### Align Department Projects

The County adopts an annual Capital Improvement Plan that includes the newly implemented Infrastructure Sales Tax. These projects are one-time construction projects that in many cases once completed and put into service require on-going operating and maintenance not previously budgeted. It is the responsibility of the County when these projects are created that they include the alignment in the budget of the amount, quantity and implementation date of these new on-going requirements.



### Build Security Culture

Cyber security threats have increased in severity and frequency within government operations. A specialized unit within the Information and Technology Services Department is responsible for the protection of the online operations of the County. The success of this unit depends on the adherence by all County employees to the policies and procedures designed to detect and secure threats from outside sources. All employees should have knowledge of and practice the security procedures that ensure the safety of the resources that the County must provide to the citizens of the community.



### Five-Year Plan Completion

All twelve departments within the structure of Manatee County Government operate on an annual plan. To provide accurate projects for the needs of service and ensure that the County has the ability to meet the needs of the public it is incumbent upon the departments to conduct, complete and update a five-year plan of operation.

## Results First Initiatives

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### **Automation Conversion**

Multiple functions within Manatee County Government are antiquated and in need of automation. A lead group of staff identified two main areas that impact all departments and create confusion within the general staff. The two areas set for automation and improvements are the E-agenda system and the travel program. Creating a virtual flow of development and approvals by supervisory staff will reduce the time and errors that appear in the travel program today. The workflow will identify and require documents that support a travel request and it will notify the next level of supervision when forms are ready for completion.



### **Adopt Two-Year Balanced Budget**

A balanced two-year budget is a requirement of all Counties in the State of Florida. Manatee County conducts a pre-budget worksession and multiple meetings over a four-month period to review and adopt a balanced two-year budget. In the off year the budget is evaluated for modifications and within any required statutes, ordinances and resolutions. This item is time sensitive and requires adherence to a strict schedule culminating in two public hearings each September, before the budget is approved for implementation by the Board of County Commissioners.



### **Implement Succession Planning Format**

The Manatee County Government workforce is aging. A large number of potential retirees are located within the 25-30 years of service range and are between 55-65 years of age. The development of a comprehensive succession plan will ensure a seamless transition of knowledge and training if identified and implemented earlier in the career path of employees seeking advancement.



### **Land Development Code Amendments**

The County Land Development Code is a living document that helps to guide the Board of County Commissioners, Staff, Developers and the Public in the rules and regulations of the development of land uses throughout Manatee County. Elements of the Code require frequent updates based on varying conditions that include public hearings to allow citizens to provide input and utilize the skills of highly trained planning and development staff to interpret and enforce code uses.

*\*\*Browsing this Book, you'll see icons denoting achievements that align with each of these initiatives\*\**

### Building and Development Services



•Development Review Application Checklist



•Flood ordinance update



•Inspection software enhancement



•Virtual workplace for staff efficiency

### Convention and Visitors Bureau

- Bradenton Area Convention & Visitors Bureau (BACVB) to provide third-party visitor reports to County Commissioners, Tourist Development Council and County Administration bi-annually.
- BACVB to facilitate a minimum of two (2) hospitality industry meetings per year to provide tourism updates and educational programs.
- Tourism-related capital improvement/development opportunities update to the County Commissioners.



- Premier Sports Campus fee sponsorship Resolution updated and approved by County Commissioners.
- Facility management will attend year 2 of a mass assembly security certification program through International Association of Venue Management.



- Creation of a 1-year and 5-year strategic plan to optimize all three BACVB managed facilities to promote sales and create awareness of the venue capabilities.

## Results First Initiatives by Department

### Financial Management

- Annual creation of narrated tutorials on county's financial position and the budget process. Inclusive of Year end results of the Comprehensive Annual Financial Report.
- Several publications such as; Citizens' Budget in Brief, Fiscal Fact Cards, CIP Major Projects highlights.
- Procurement Services videos in Learning Management System (LMS).
- Procurement News Feed publication.
- Enhanced financial reporting status through business intelligence reporting tools such as PowerBI and Cognos Systems.

- Procurement Services continuous updates on SharePoint site with new downloadable templates for all departments.
- Grants Management ERP Module alignment with Administrative manual and standards: countywide.

- New cloud-based budget and budget book software tailored to Manatee County's Budget Structure.
- Alignment of the countywide strategic plan (Results first initiatives) with each county departments budget.

- Implementation continuance of Procurement Services software solutions as a contract management tool to streamline contracts and purchase orders.


- Prebudget Work sessions with the Board to Identify priorities to be the key elements of the budget on both the Operating and Capital Improvement Plan.


- Participating in the millennial program to identify potential qualified candidates in the accounting field to fill base positions and engage them in training of governmental accounting.


- Aging and quarterly reports to assist departments in identifying the stages of each project in the Capital Improvement Plan (CIP).
- Establishment of the CIP Advisory group.


- CIP 5 year plan publication.
- Operating budget features a 5 year projection at the fund level to project trends and mitigate adverse effects at earlier stages.

### Human Resources

- 
- Usage of social media for recruitment increasing from 3000 followers to 32,000 followers
  - Regular communication messages to employees regarding COVID-19
  - Enhancement of Employee Intranet to allow for increased transparency in compensation, leadership development, time and attendance
  - Enhanced employee health benefit website allowing for increased efficiency and transparency

- 
- Created, implemented and managed the Families First Coronavirus Response Act policies and procedures to allow for emergency paid sick leave
  - Revision of Drug Free Workplace Administrative Policy and Procedure
  - Completion of the Holiday Pay and Emergency Pay Procedures
  - Authorization of teleworking policy

- 
- Created, promoted and provided virtual wellbeing programs during COVID-19 shutdown
  - Offered voluntary short term disability policies
  - Implemented telemedicine for medial and behavioral health
  - Transitioning time and attendance system to allow for increased efficiency, transparency, accountability and accuracy.

- 
- Video Interviewing to allow for more efficiency in hiring
  - Reduced unnecessary past practice related to redaction of personnel files
  - Eliminated paper personnel action forms and new hire packets; utilized DocuSign and OnBase Document Management
  - Eliminated paper FMLA files at the individual departments, using OnBase Document Management for security and efficiency



- Ended the fiscal year w/in approved budget



- Training for Managers and Supervisors related to leadership mindset
- Public/Private Partnerships related to recruitment and workforce planning and job-specific pipeline programs for students
- Redeveloping the Employee Performance Evaluation tool to better align with results and expected attributes



- Development of Retirement A-Z resources for employees
- Increased system and procedural access to larger departments to assist in increasing efficiency in hr functions



- Fully Integrated Human Resources Information Systems (HRIS) in progress
- Comprehensive review of self-funded medical plan in order to ensure actuarial stability



- Instituted encrypted emailing of protected information between staff and stakeholders
- Enhanced the security of protected background information for applicants



## Results First Initiatives by Department

### Information Technology

- Unified Communications Strategy – P25 / VoIP / ESINet / 311 Non-Emergency Municipal System
- Cyber Security Training
- Proliferation of Web-based Content / Management
- Crowd Sourcing / Citizen Sentiment Analysis
- Zoom / WebEx / MS Teams / Online WebEx / MeTV – Meetings and Public Engagements
- Human Resources Worksite Communication Monitors



- ITS Service Catalog / Policies / Procedures
- PCI Compliance Program
- HIPAA Compliance Program



- Human Resources Integrated Solution (HRIS) / Timekeeping
- OneSolution ERP Financial Upgrade
- Financial Management Department Online Budget Solution
- OnCall CAD / Locution Station Alerting
- Convention & Visitors Bureau Online Events Management Solution
- Overall – BI / AI / GIS / Automation



- Purchasing OnBase Workflow Automation / Contracts Management Solution
- BCC E-Signature Automation
- Human Resources Short Term Disability Automation



- Base / Continuation / Desired Units
- Internal Service Funds – Radio / Computer / Phone
- Technology Refresh – Recurring Cost Allocation



- Partnership with HR





- Partnership with Directors
- CARES ACT Technology Initiatives
- Fire Departments – Interlocal Agreement
- School Board – Interlocal Agreement





- Converged Data Center Infrastructure / VoIP
- East County Library / Fiber – Enterprise Redundancy and Campus Expansion
- Telecommuting Policy / Procedure / Support
- Fiber Projects of Record / Expansion


### Neighborhood Services


- 
- Engage and develop staff at all levels to keep abreast of evolving technologies, results assessments, management and leadership
  - Neighborhood Connections Newsletter
  - Varied media stream postings on Veteran-centric programs and services
  - Use deliberate and thoughtful marketing and branding to streamline services
  - Speak Up Manatee Surveys to engage community
  - Promotional videos available highlighting services

- 
- Oversee Jail Medical Services at the Manatee County Jail & provide recommendations for a new Jail Medical Wing
  - Implement Results First based non-profit agreements & staffing positions throughout the department
  - Monitor all programs are visited by Children's Services staff every 60 days to assure results are being measured and met
  - Finalized contract management policy and procedures
  - Compliance reviews of randomly selected contract management agreement files throughout the year
  - Procedure reference library made available to Department staff, including frequently used County and Department Procedures
  - Consolidate general aging division Policies and Procedures and define 'home visit' procedures
  - Update and streamline library facility policies and procedures to mitigate conflicting practices and assure best services to the Community
  - Continue to review Probation General Orders in PowerDMS, making changes to align with Accreditation
  - Provide HIPAA training for those working with Protected Health Information
  - Update Security and Behavior Policies

- 
- Prioritize and focus advocacy efforts by developing an advocacy kit for The Library Foundation and Friends Groups
  - Convert JustWare to eProbation for further efficiencies
  - Digital process from initial applications to final disposition within the Veteran's Services
  - Implement automatic renewals to increase convenience of library use.
  - Results First Internship program
  - Online funding applications are now Results Based
  - Neighborhood Connections GIS site-story maps & Neighborhood interactions
  - 6 Libraries plus the LITle Discovery Center operating

- 
- Evaluate the best use of resources to deliver needed services, Coordinate workflow, history, and documentation
  - Options being explored for automated probation client court date/appointment date notifications
  - Health Information Exchange – shared medical data amongst medical providers
  - Working to develop efficiencies, assist with software issues, research various new software opportunities, and customize and explore software capabilities
  - Indigent Cemetery Mapping
  - Expand digitization projects
  - Continue taking steps to go paperless

- 
- Meet all fiscal deadlines in preparation for budget input and presentation

- 
- Evaluate the future staffing needs of the department
  - Navigator Academy (formerly known as Ambassador Program)
  - Career Connections Day
  - Demonstrate measurable Results First training of staff

## Results First Initiatives by Department

### Neighborhood Services



- Collaborate with other Departments to meet deadlines for completions of CIP projects
- Develop and Critique County building security protocols from soft to hardened targets



- Place a Social Services Outreach Coordinator at rotating library locations
- Patient Health Care Advocacy Pilot Program
- Business Support staff foster a security culture within the Department and with our business partners

### Parks and Natural Resources



- Summer camp counselor enhanced screening
- New employee on-boarding process and form
- Fertilizer Ordinance Outreach Completed
- Water Atlas updates for mobile devices, new users
- Monthly Recreation newsletter
- Bilingual signage instituted
- Create/update prescribed fire outreach video/materials



- Initiated Peril of Flood resiliency strategies
- Developed Kayak Permit System



- Drone remote sensing for irrigation
- RESTORE Act Watershed Program
- Jazz Night at the NEST
- Adopt mobile GIS platform for monitoring invasive species (ARC Collector)
- Habitat restoration at Robinson Expansion targeted to economically important sport fish species
- Secure RESTORE Act funding that supports ecological and coastal resiliency initiatives for green infrastructure
- Pursue innovative revenue generation initiatives on department-managed properties such as inter-departmental wetland mitigation needs and carbon banking opportunities.





- Parks Master Plan
- WCIND 10-year plan/boat ramps
- Beach renourishment-10-year plan
- Low impact development ordinance
- Align habitat restoration project goals to roadway wetland mitigation needs to facilitate cost savings and complimentary project goals





- Security upgrades at Parks & Preserves
- Seasonal security for Summer camps


### Property Management


- 
- Touch Screen Directory positioned near the lobby elevators for citizens to locate departments and services.
  - New Employee On-Boarding Tour for Property Management after HR orientation to meet and greet coworkers.
  - IPAD Conference Room Registry were placed on several meeting rooms throughout the Administration building.
  - Enhanced County property documentation through integration with OnBase via GIS web application.
  - Incorporate divisions to manage County owned land, buildings and asset inventory through InVision.
  - Creation of Breezin' Thru Manatee application to promote County facilities and amenities.

- 
- The Manatee County UAS Policy and Procedure was issued in February 2019.

- 
- There are 32 licensed drone pilots through the County's Drone Program, which is expanding still with pilots and equipment.
  - Used ArcGIS collector to capture a tree inventory at Coquina Beach over two days.
  - Capture 3-D models of interior space for operational County facilities to use in planning growth and renovation.
  - Incorporate drones, dashboarding, and mapping into the Department's parks, irrigation, and turf management plan (i.e. sport field availability, etc.).
  - Adoption of an Energy Policy 2021 - 2022

- 
- Using digital forms and GIS to perform boat ramp and playground inspections, complete with email notifications and reports.
  - Web controls to manage HVAC system for major County facilities.
  - Utilize OnBase's workflow and digitization features to simplify forms and processes.

- 
- Active participation in the Results First Leadership Academy, Results First Internship Program, MCG Leadership Academy, and M3.

- 
- Led the effort in creating the CIP GIS editing system and the corresponding dashboards used by employees and the public.
  - Assisted HR by performing state-wide study of alternative scheduling and parental leave policies of Florida county governments.
  - Coordinated with PS, PNR, and REO to perform sea level rise vulnerability assessments of infrastructural, environmental, and social impacts.
  - Coordinating the construction of a new East County Hub for departments in anticipation of the county-center moving east with development.

## Results First Initiatives by Department

### Public Safety



- Public Information Outreach program.



- Reduced hands-on Time for cardiac arrest – completed – ongoing
- Emergency Evacuation Plan for County Buildings – Completed County Attorney Office Risk Department
- PDRP – Not completed.
- THIRA – Ongoing



- AV System– Completed
- Cloud Based CAD – Ongoing, completion first quarter 2022
- Community Emergency Communications – Completed, moved to AlertManatee



- EMS Station Alerting – Tied in with CAD, completion first quarter 2022



- Supervisor Buddy Program – Completed



- Animal Services Facility – Ongoing- Bishop SPCA



- Visitor Access Badging 0 Not feasible, closed.

### Public Works



- Public Information Outreach Program



- Implemented the Transit Real Time Bus Information App and website



- Implemented the e-Builder project management software
- PW was a beta tester of the P25 radio system, pre go live date
- PW was key player in helping set up 311 as we now have an integration with Qsend/ Cityworks



- Hired a pavement manager, to begin transition from a soon to retire one



- Stormwater Fee Development
- White Eagle and SR 70
- North County Plan
- Coquina Drainage project, Phase 1
- Ft Hamer Extension and opening of Parrish Community High School



- Transit continues to complete ADA boarding pad improvements, ~2 years more to complete the entire system

### Redevelopment and Economic Opportunity



- Annual All Things Housing Worksession
- Mid-year Southwest District Worksession



- Implement Operational Efficiency Improvements (WAVE Project Management Tool, Expansion of Neighborly Software)
- Results First: Fold in the Corridor Visits into an Expanded Business Retention and Expansion program and using Sharepoint capabilities.



- Through Inclusive Manatee program, increase median income by 3% and decrease unemployment by 1.5% in Samoset target area.
- Develop Community Land Trust model as tool to establish long-term housing affordability goals.
- Develop strategic alignment of economic development initiatives through enhanced partnerships and collaboration with Chamber, EDC, workforce, and education institutions



- Fully utilize functionality of new cloud-based software powered by Neighborly Software.
- Develop the Economic Development management system WAVE to meet Economic Development and Redevelopment needs.



- Align SWD, Community, and Economic Development funding sources to achieve maximum results in target areas.
- Collaborate with Finance and Management Department for streamlining budget policies and procedures.



- Weekly manager meetings and cross-training of staff at all levels to ensure continuity of operations.
- Update department processes and develop training manuals for each department division.



- North County Plan, SWD Strategic Plan, 5-Year Consolidated Plan (CDBG) - identify projects and prioritize funding to coordinate implementation.
- 5 Year Plan Completion
- Implement projects using SWD TIF funds to meet Strategic Plan goals.



- Identify changes needed to LDC to remove barriers to Affordable Housing and redevelopment projects.

## Results First Initiatives by Department

### Utilities



- Promote the commercial sector recycling with the completion of the Commercial How to Guide.



- Update resolution to guide outdoor rebate programs to consider new water conservation technologies.
- Implement water and wastewater capacity reservation fees to improve capacity improvement projections.
- Implement revised policy for turnover of non-county owned utilities infrastructure



- Expand leveraging of Business Intelligence (BI) as a tool for high level decision making regarding planning, operations, etc.
- Upgrade or replace Customer Information System (CIS) with a flexible and responsive system to effectively meet and enhance customer needs.
- Develop Geographic Information System (GIS) capabilities to assist with solid waste collection services and the future franchise hauler Request For Proposal (RFP).
- Evaluate and provide recommendations for Landfill Gas (LFG) utilization.
- Realization of the Solid Waste Master Plan with new solid waste facilities via public private partnerships.
- Upgrade the Water Treatment Plant (WTP) alum residual processing to include mechanical dewatering.



- Replace 5,000 aging manual read water meters per year with electronic Automatic Meter Reading (AMR), moving to future Advanced Metering Infrastructure (AMI) conversion.



- Balance use of reserves, rates and customer affordability while maintaining level of service.
- Measure and align operating results/ metrics with financial planning objectives and forecasting.



- Foster emerging staff through County Leadership training, preparing them for roles with increased authority and responsibility.



- Completion of joint Utilities and Public Works administrative complex located in central county.
- Collaboration between Utilities and Public Works staff to improve coordination of transportation related projects with utilities components



- Identify key milestones for major Capital Improvement Plan (CIP) projects and assign to management Employee Performance Evaluation (EPE) goals to ensure timely project completion.
- Utility infrastructure replacement rates – data-based decision-making.
- Development of a Preserve within the mitigated wetlands at the Manatee County Lena Road Landfill.



- Increase Supervisory Control and Data Acquisition (SCADA) system security through protection from natural disaster, outside threats, and cybersecurity threats.



- Continue to monitor all land development amendments that impact Utilities.







# Performance Measures



# Performance Measures

<b><u>Building and Development Services</u></b>	<b><u>FY20 Actual</u></b>	<b><u>FY21 Adopted</u></b>	<b><u>FY22 Adopted</u></b>	<b><u>FY23 Planned</u></b>
<b>I. Building Regulation &amp; Compliance</b>				
Inspections Performed	187,365	150,529	210,500	220,500
Permits Issued	32,790	31,486	35,700	37,485
Contractors Qualification Files Maintained	7,582	2,500	7,875	8,032
Flood Reviews	6,282	5,953	6,720	7,056
CRS Mailers for Floodplain Properties	137,584	142,000	144,900	152,145
<b>II. Planning and Development</b>				
Plan Amendments Processed	4	13	4	5
Preliminary/Final Site Plans	150	125	163	171
Administrative Determinations	33	28	38	40
Amendments to Approved Plans	67	40	74	78
Final Plat Reviews	52	40	58	61
Administrative Permits	2	30	0	0
Tree Removal Permits	46	50	50	53
<b>III. Code Enforcement</b>				
Junk Vehicles Posted/Towed	2,314	700	2,310	2,425
Codes Complaints	8,103	8,500	8,715	9,151
Lot Clearing/Complaints	790	998	816	832
Lots Mowed	18	115	45	50

<b><u>Convention and Visitors Bureau</u></b>	<b><u>FY20 Actual</u></b>	<b><u>FY21 Adopted</u></b>	<b><u>FY22 Adopted</u></b>	<b><u>FY23 Planned</u></b>
<b>I. Tourist Development</b>				
Tourist Tax Collections	\$14,716,676	\$16,090,896	\$16,225,135	\$17,036,392
Visitation	2,835,100	3,417,200	3,312,800	3,389,500
Estimated Economic Impact	\$1,182,139,100	\$1,573,759,000	\$1,393,619,800	\$1,491,870,500
<b>II. Convention Center/Crosley Operations</b>				
Exhibit Hall/Convention Events	143	130	150	160
Crosley Events	93	165	170	175
<b>III. Premier Sports Campus</b>				
Premier Sports Campus Events	85	58	103	113
Number of Fields Used	1,559	1,043	1,801	1,891

<b><u>Financial Management</u></b>	<b><u>FY20 Actual</u></b>	<b><u>FY21 Adopted</u></b>	<b><u>FY22 Adopted</u></b>	<b><u>FY23 Planned</u></b>
<b>I. Purchasing</b>				
Purchase Orders Issued	2,682	2,698	2,762	2,845
Invitation for Bids Issued	67	46	70	75
Requests for Proposals Issued	35	35	30	28
Requests for Qualifications Issued	32	28	34	36
Requests for Offers Issued	11	15	12	12
Invitation to Quotes Issued	82	103	86	95
Work Assignment Agreements	527	384	553	585
Purchase Card Transactions	26,131	26,576	25,347	24,587

<b><u>Human Resources</u></b>	<b><u>FY20 Actual</u></b>	<b><u>FY21 Adopted</u></b>	<b><u>FY22 Adopted</u></b>	<b><u>FY23 Planned</u></b>
<b>I. Human Resource Services</b>				
Positions Advertised	366	500	400	400
Applications/Resumes Received	14,776	15,500	15,000	15,000
New Employees Processed/Hired	478	500	500	500
Average # of Employees	1,855	1,800	2,075	2,075

<b><u>Information Technology</u></b>	<b><u>FY20 Actual</u></b>	<b><u>FY21 Adopted</u></b>	<b><u>FY22 Adopted</u></b>	<b><u>FY23 Planned</u></b>
<b>I. Operations and Administration</b>				
Work Orders Completed	31,000	20,500	31,000	31,000
Target of 100% Satisfaction for IT	100%	100%	100%	100%
Telecom: Work Order Completed	600	400	600	600
# of Networked PC's & Printers	3,800	3,600	3,800	4,000
<b>II. Radio Communications</b>				
800 MHz System Users	3,700	3,800	4,200	4,400

**Neighborhood Services**

	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY22 Adopted</u>	<u>FY23 Planned</u>
<b>I. County Probation</b>				
Supervised Probation	7,679	8,600	7,000	7,500
Pretrial Intervention	1,113	1,000	900	1,100
Pretrial Release	5,580	5,600	8,000	8,000
Community Service Hours	42,542	44,000	4,000	6,000
Violation of Probation Fines	\$128,862	\$130,000	\$100,000	\$100,000
Offender Work Program Participants	1,484	1,500	2,000	2,000
Offender Work Program Fees	\$66,580	\$70,000	\$75,000	\$75,000
<b>II. Library Services</b>				
Meetings/Programs Attended	24,795	72,000	25,000	50,000
Reference Questions Answered	176,453	360,000	200,000	200,000
Circulation - Traditional	912,560	1,300,000	1,100,000	1,300,000
Circulation - Technology	2,389,702	4,000,000	2,800,000	2,900,000
Circulation - In Library Use	54,674	210,000	20,000	50,000
Public Computer Section	109,168	360,000	230,000	230,000
Job & Social Service Computer Sessions	4,812	15,000	10,000	10,000
<b>III. Community Services (Health and Human Services Programs)</b>				
Aging Services - Clients Assisted	445	493	480	480
Aging Services Funds Disbursed	\$1,724,163	\$1,774,163	\$1,868,000	\$1,868,000
Human Services Benefits Program - Clients Assisted	2,727	400	2,700	2,700
Veteran Services - Clients Assisted	20,430	22,500	23,290	27,000
Children's Services Funding Agreements	52	60	51	55
Children's Services Funds Disbursed	\$11,743,932	\$12,100,000	\$12,100,644	\$12,463,663

**Parks and Natural Resources**

	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY22 Adopted</u>	<u>FY23 Planned</u>
<b>I. Natural Resources</b>				
Visitors to County Preserves	665,000	665,000	675,000	685,000
Acres of Controlled Burns	12,744	8,000	8,000	8,500
Hunt Program Participants	341	270	290	305
Acres Treated for Invasive Plants	3,641	2,200	3,000	3,200
<b>II. Environmental Protection &amp; Mining Regulation</b>				
Pollutant Storage Tank Compliance	215	230	230	230
Well Permits	381	400	400	400
Laboratory Analyses	12,299	14,500	14,500	14,500
Non-Mining Mitigation Inspections	98	80	92	88
Air Quality Observations	26,280	26,280	26,280	26,280
Mining - Official Visits	114	100	100	100
Mining-Aerial Inspections	1	4	4	4
Mining - New Permits	2	2	2	1
<b>III. Recreation Programs</b>				
Tennis Clay Court Participants	17,637	40,000	28,000	30,000
Pavilion/Facility Rentals	922	2,000	2,000	2,100
Summer Camp Participants	1,132	13,600	10,000	10,000
Athletic Program Participants	296,159	450,000	450,000	450,000
Swim Lesson/Pool Rental Participants	8,764	35,000	40,000	45,000
Racquet Center Rental (Hours)	1,111	2,500	1,800	2,000
Field Rentals	10,575	15,000	15,000	15,000
Athletic Tournaments	40	56	50	50
Fitness Class Participants	0	0	27,107	28,463
<b>IV. Agriculture &amp; Extension Service</b>				
Educational Program Attendance	58,227	82,267	59,391	60,578
Client Consultations	123,844	127,001	129,541	132,131
Conservation Planning	1,792	2,499	1,827	1,863
Newsletters/Publications Distributed	1,292,779	282,502	1,318,634	1,345,006
Diagnostic Evaluations	6,657	6,343	6,649	6,598
# Volunteers / # Hours Served	227/29,394	398/42,332	405/43,178	421/44,041
Website Visits	478,264	714,029		
<b>V. Programming, Education and Volunteer</b>				
Volunteer Hours	4,393	8,000	9,000	10,000
Outreach Events - Education	31	40	40	40
Outreach Events - # of Attendees	8,194	6,000	6,000	6,000
Public Programs	321	250	300	350
Public Programs - # of Attendees	7,286	5,000	6,000	7,000
<b>VI. Ecological and Marine Resources Division</b>				
Tagged Vessels	19	20	20	20
Vessels Removed	13	20	20	20
Waterway Markers Monitored	190	500	200	200
Waterway Markers Replaced	91	60	130	130

**Property Management**

	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY22 Adopted</u>	<u>FY23 Planned</u>
<b>I. Building Management</b>				
Square Feet Maintained (Millions)	2.20	2.80	3.10	3.10
Square Feet Per Staffing Level	37,931	39,485	41,235	41,235
Work Completed Successfully	98%	98%	98%	98%
<b>II. Property Acquisition</b>				
Total Parcels Acquired	59	150	100	100
Vacations	8	40	25	25
<b>III. Construction Services</b>				
Capital Improvement Projects Supported	44	50	48	48
Replacement/Renewal Projects Supported	22	20	18	18
Construction Costs Within 5% of Budget	98%	95%	95%	95%
Projects Completed Within 30 Days of Approved Schedule	95%	95%	95%	95%
<b>IV. Survey</b>				
Surveys/Drawings	18/15	30/15	25/15	25/15
% Completed On Schedule	98%	95%	95%	95%
Plat Reviews	60	100	70	70
% Completed On Schedule	95%	95%	95%	95%
Design Reviews	38	45	40	40
% Completed On Schedule	95%	95%	95%	95%
Description/Sketch Review	75	100	81	81
% Completed On Schedule	95%	95%	95%	95%
<b>V. Records</b>				
Customer Service - Files Processed	12,061	18,745	15,772	15,772
Customer Service - Copy Printing	\$72,978	\$84,000	\$80,000	\$80,000
Copy Center - Total Prints	1,107,194	1,218,733	112,233	112,233
Courier/Mailroom - Pieces	575,007	599,460	600,000	600,000
Courier/Mailroom - Postage Amount	\$358,935	\$335,780	\$330,000	\$330,000
Records Center - Boxes In	468	732	665	665
Records Center - Boxes Out	1,034	1,035	1,100	1,100
OnBase Statistics - Scanned Documents	144,848	126,340	150,555	150,555

**Public Safety**

	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY22 Adopted</u>	<u>FY23 Planned</u>
<b>I. Animal Services</b>				
Calls for Service Response	6,907	7,700	7,750	8,000
Animals Adopted/Reclaimed/Transferred	3,097	3,250	3,300	3,350
Animals Impounded	2,863	4,200	4,000	4,100
Animals Euthanized	233	250	250	250
Animal Save Rate	93%	90%	90%	90%
<b>II. Emergency Communications Center</b>				
911 Calls	219,000	231,616	221,023	222,023
EMS Calls Dispatched	49,340	52,500	50,813	54,408
Fire Calls Dispatched	29,972	32,000	34,000	36,000
Non-emergency Admin Calls Answered from Fire, EMS and Emergency Health Care Providers	217,851	263,540	229,851	236,851
911 Average Call Answer Time	00:00:07	00:00:08	00:00:06	00:00:06
<b>III. Emergency Medical Services (EMS)</b>				
Average Response Time (Minutes)	7.33	7.70	7.67	7.80
Emergency Responses	51,869	57,100	54,048	61,311
Transports	30,768	34,260	34,828	36,786
Community Paramedicine Hospital Diversions	198	310	226	243
Community Paramedicine Ambulance Diversions	258	350	293	315
Community Paramedicine Total Cost Avoidance	\$357,966	\$505,000	\$407,845	\$438,434

**Public Safety**

	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY22 Adopted</u>	<u>FY23 Planned</u>
IV. Emergency Management				
Special Needs Registrations	1,311	1,500	1,500	1,600
Disaster Preparedness Presentations	88	125	140	150
Disaster Plans Developed/Reviewed	1,090	600	600	1,200
Emergency Exercises Participation	12	50	55	55
Grants Awards (\$)	\$230,936	\$240,000	\$240,000	\$240,000
V. Beach Patrol				
Preventions	15,888	21,000	20,000	24,000
Ordinance Violations/Citations	32,625	92,000	45,000	52,000
Beach Attendance (Estimated)	2,078,000	3,200,000	2,500,000	3,000,000
Rescues	105	85	100	100
Beach Incidents	17,120	25,000	21,000	25,000
Medical Emergencies	3,080	3,700	3,000	3,500

**Public Works**

	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY22 Adopted</u>	<u>FY23 Planned</u>
I. Field Operations				
Paved Roads (Center Line Miles)	1,425	1,410	1,420	1,420
Unpaved Road (Center Line Miles)	60	50	58	58
Service Vehicles	1,739	1,702	1,700	1,700
Graded Roads (Miles)	2,411	2,400	2,500	2,500
Rights of Way Cleared (Linear Feet)	114,995	100,000	0	0
Sidewalk Repair (Square Feet)	55,300	55,300	55,300	55,300
Pothole Patching (each)	8,509	8,500	8,750	9,000
II. Project Management				
Project Expenditures	\$133,378,000	\$100,000,000	\$105,000,000	\$105,000,000
Active Commercial/Development Projects	460	475	475	475
Projects & Capital Improvements	312	350	236	236
Projects Bond Release Inspections	163	150	150	150
III. Traffic Management				
Accident Reports Processed	27,804	15,000	22,000	22,000
Traffic Study Requests	683	875	800	850
Streetlights Repaired	750	850	872	898
CLOS Compliance Application Reviews	638	480	700	750
TMC-Incidents Detected	1,982	1,600	650	700
Traffic Ops - After Hours Calls	515	550	394	405
Development Plans & Traffic Studies	982	940	1,160	1,250
Signs Maintained	6,300	6,400	4,337	4,467
Pavement Markings Refurbished (Linear FT)	631,400	631,734	349,809	360,303
IV. Infrastructure Engineering				
Right of Way Use Permits Issued	514	400	400	400
Construction Plans Reviewed	157	157	295	350
V. Fleet Services				
Work Orders	8,945	8,700	9,400	9,400
Preventative Maintenance	2,794	3,000	3,000	3,000
Towing for Breakdowns	176	250	250	250
Direct Labor Hours	39,024	40,000	41,000	41,000
% of Scheduled Work	62%	60%	60%	60%
Parts Issues	88,238	95,000	93,000	93,000
VI. Stormwater Management & Operations				
Canal Cleaning	75,046	100,000	75,000	75,000
Roadside Ditch Cleaning	159,616	200,000	200,000	200,000
Street Sweeping	9,233	8,250	10,500	10,500
Pipe Cleaning	142,738	155,000	155,000	155,000
Inlet Cleaning	2,045	1,600	1,600	1,600
VII. Transit & Paratransit				
Fixed Route Ridership	879,567	1,078,600	823,275	856,206
Fixed Route Mileage	1,144,550	1,196,500	1,167,555	1,179,231
Trolley Ridership	319,761	516,400	266,041	276,683
Trolley Mileage	221,445	286,700	232,606	234,932
Cost Per Mile	\$6.39	\$6.07	\$6.62	\$6.75

**Redevelopment and Economic Opportunity**

	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY22 Adopted</u>	<u>FY23 Planned</u>
<b>I. Redevelopment</b>				
EDI - expanded SWD Target	2	5	4	5
Business Improvement Program	0	3	3	4
Rapid Response Permits-SWD-# of Companies	22	40	15	20
Growth in Tax Base for Base Year FY14	57%	53%	74%	83%
SWD Median Income (Base Year FY14=\$35,001)	\$42,902	\$44,342	\$48,906	\$50,375
<b>II. Economic Development</b>				
Economic Development Impact Adopted Incentives	\$2,474,297	\$950,000	\$1,500,000	\$2,000,000
Economic Development Impact Average Wage	\$59,657	\$65,549	\$58,000	\$60,000
Economic Development Impact Projected Capital Investment	\$251,646,769	\$60,000,000	\$50,000,000	\$70,000,000
Economic Development Impact Projected Jobs	504	350	350	400
<b>III. Community Development</b>				
Down Payment Assistance - # of Households	18	15	10	10
Rehab/Replacement - # Households	9	15	19	17
Livable Manatee - # Single Family Households	15	30	73	37
Total expended	\$281,069	\$500,000	\$934,000	\$556,000
Livable Manatee - # Multi Family Households	144	121	39	138
Total Expended	\$346,068	\$737,500	\$406,642	\$1,500,000
CDBG Total Expended	\$2,179,326	\$6,400,000	\$3,000,000	\$3,000,000

**Utilities**

	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY22 Adopted</u>	<u>FY23 Planned</u>
<b>I. Potable Water System</b>				
Treatment & Lab/Million Gallons	796	848	913	925
Distribution/Million Gallons Retail	241	400	272	263
Total Cost/Million Gallons	\$1,369	\$1,485	\$1,542	\$1,543
<b>II. Wastewater System</b>				
Treatment Cost/Million Gallons	\$1,367	\$1,691	\$1,661	\$1,537
Reclaimed Cost/Million Gallons Billed	422	417	393	375
Total Cost/Million Gallons	\$3,705	\$4,558	\$4,286	\$4,244
<b>III. Solid Waste</b>				
Total Tons Landfilled	318,510	350,000	338,800	342,620
Landfill Cost Per Ton	\$28.94	\$26.98	\$29.81	\$29.39
Total Tons Recycled	49,883	64,228	60,000	60,000
Households in Household Hazardous Waste Program	9,463	10,000	10,000	10,000
Household in E-Scrap Program	7,738	9,000	8,500	8,500







# *Priorities & Issues*



# Priorities & Issues

## Building and Development Services

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- Staffing – As the nation’s workforce has been seriously impacted by the effects of Covid-19 and the addition of explosive growth, it is more difficult to find and retain staff to meet the demand of the non-stop development in Florida and Manatee County. Manatee County needs to address this issue to provide a higher level of service to its customers and citizens, as well as the welfare of its employees.
- Legislative Mandates – As policy is ever evolving within the United States, and in particular the State of Florida, Manatee County is working to keep abreast, consistent, and compliant with policy amendments and mandates, especially as they relate to land development and building code regulations. This requires constant updates to the various land development regulation guidelines within the County, including the Land Development Code and Comprehensive Plan.

## Convention and Visitors Bureau

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- Priority to target prospective visitors in the U.S and United Kingdom/Central Europe with a demographic that are likely to be able to afford our assets. The segments that we target are leisure, sports and corporate that are estimated to generate approximately 1.5 billion to the local economy in 2022.
- Challenge is the need to enhance multi-modal transportation, especially on Anna Maria Island.

## Financial Management

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- Integration of Data from Multiple sources towards a more comprehensive viewpoint.
- Analysis of Priorities into the Capital Improvement Plan and funding assessments
- Department communications with Financial Management is a key source of appropriate defining projects and initiatives.
- Reporting models that are truly representative of accurate data.

## Human Resources

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- Recruitment/Retention: Staffing shortages across the nation are creating service delays affecting nearly every industry. In addition a third of our workforce is eligible to retire in the next 5 years. We must develop strategies to overcome these challenges to recruit and retain a talented workforce reflective of the community we serve to do work that matters.
- Diversity Equity and Inclusion: Helping our workforce recognize that our differences make us stronger. Through training and development, work towards developing an even more inclusive organizational culture that empowers all employees to be bold, freely share ideas, and embrace innovation.

## Neighborhood Services

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- Human Services Programs – A priority addressed by the Neighborhood Services Department is meeting the growing community need caused by the pandemic by funding feeding programs, shelters, mental health and substance abuse treatment programs; in addition to, programs that aid underserved adults, affordable housing and children’s program that provide resources for foster care, literacy and education.
- Transitional Housing – Funding nonprofit agencies to address housing gaps caused by the eviction crisis to meet shelter and transitional housing needs for Veterans, children, families and our aging population.

## Property Management

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- New Construction – Property Management is focusing on completing many CIP new construction projects over the next several years to enhance county services and parks needed to sustain our county’s population growth.
- Efficiencies – Property Management will be optimizing communication to improve workflow efficiency. We will be concentrating on efficient ways to communicate work allocation, tracking work statuses and approvals for a seamless proactive efficient workflow.

## Parks and Natural Resources

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- Parks and Natural Resources Department faces the challenge of moving approximately 80 million dollars of projects through our five-year Capital Improvement Program with efficient and timely Project Management decisions reflecting close and collaborative communication, providing for the most effective use of our scarce financial resources with proper communication and efficient project management.
- Meeting the expectations and recreational needs centered around outdoor recreation experiencers at our Parks and Preserves with emphasis on effective implementation of our voter approved Environmental Lands Program.

## Public Safety

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- Indigent Care – With this global concern, Manatee County is uniting forces and combining all of the County’s indigent Care services into a Public Safety umbrella. Creating efficiencies to provide a higher level of service.
- Completion of large-scale projects – Public Safety has many large-scale projects in motion for this fiscal year that require multiple agencies, resources, and partners to complete. Project Management remains a top issue / priority for the department.

## Public Works

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- Aging & substandard infrastructure - As the County stands on the threshold of delivering a program with significant new transportation projects, the County is not losing sight of the need to take care of what we already have. Regular operations & maintenance, bridge rehabilitation & replacement, resurfacing, and bringing older, existing roads up to current standards are ongoing challenges, and needs will grow as the County does. The adopted CIP for 2022-2026 is extremely focused on projects that will add new traffic capacity to County roads. This is not only a commitment of money, but also a commitment of

building difficult projects to serve the growing public needs.

- Staff recruitment & retention - As both County and developers continue to add transportation infrastructure, the County competes with the private sector to recruit talented team members and keep them with us. The need is greater this year as the funded capital program has nearly doubled in size. When combined with private sector addition of public infrastructure, it is more critical than ever to ensure the County recruit staff for program delivery and for operations & maintenance once it is constructed.

## Redevelopment and Economic Opportunity

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- Housing Affordability - Due to rising costs in housing for both homeownership and rental, affordability is out of reach for much of our workforce. The impact of escalating material costs is exacerbating the opportunity for housing affordability for low to moderate-income households. Creative solutions are needed to encourage the creation of additional affordable units countywide.
- Workforce for the Future - As Manatee County’s economy continues to recover, major industry segments are still struggling with attracting and retaining a quality workforce. It is important for the county’s economic development efforts to strategically align with stakeholder initiatives to prioritize efforts, programs and funding to ensure the county’s economic viability.

## Utilities

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- Growth and Infrastructure – While Manatee County continues to experience a significant increase in its growth rate, the Utilities Department is focused on implementing water, wastewater and solid waste projects needed to provide adequate capacity for the future and extend essential services within our service areas.
- Reinvestment and Resiliency – Aging infrastructure require repair and replacement to stay ahead of obsolescence and to avoid failure. Anticipating system needs and prioritizing projects helps Manatee County maintain a high level of service to its customers.







# *Budget in Brief*



# Board of County Commissioners



**James Satcher**  
District 1



**Reggie Bellamy**  
District 2



**Kevin Van Ostenbridge**  
District 3



**George Kruse**  
Vice Chair, At Large



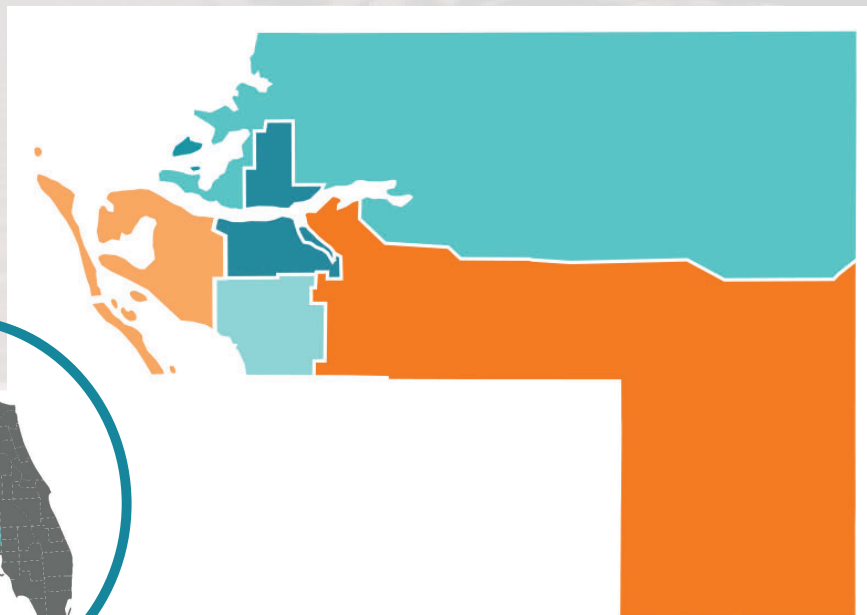
**Misty Servia**  
District 4



**Vanessa Baugh**  
Chair, District 5

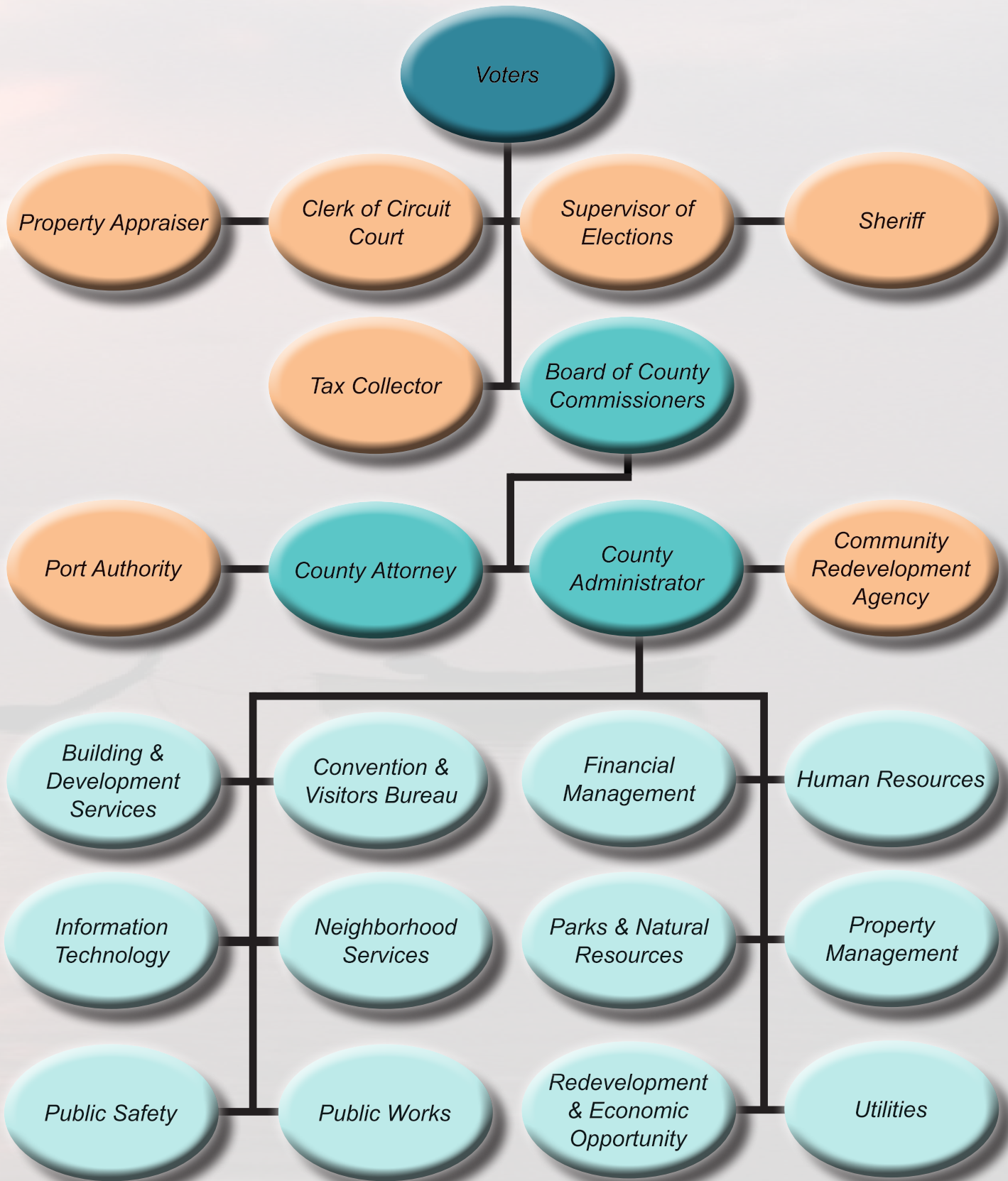


**Carol Whitmore**  
At Large





# Countywide Organizational Structure Chart



## Introduction

The FY22 Budget is results focused and forward looking. Manatee County government is adjusting to respond to the business and population growth within our community. After more than a year into the pandemic, Manatee County continues to be a desirable place to live, work, play and own a business. Even more, we are seeing a larger number of families coming into our area to enjoy the weather, beaches, and parks. As a result, we have focused this budget on several key priorities: Public Safety, Infrastructure, and an emphasis on levels of service to respond to citizen and visitor needs.

The Adopted FY22 Budget places priority on several areas. These areas include Public Safety, Transportation Infrastructure Improvements, Parks, General Government Buildings and Libraries, and service to our citizens. Emphasis on this budget has been given to Public Safety as the highest priority followed by Investments in Transportation Infrastructure.

This budget places a high priority on our citizens' and visitors' safety. In partnership with the Manatee County Sheriff's department, an increased need to invest in the safety needs of our rapidly growing population has been identified.

Highlights of Public Safety category for additional items are as follows:

An increase of \$12.5 million for Law Enforcement is noted within the Sheriff's budget which includes a total of 14 new deputies and 5 support personnel employees.

- Seven Law Enforcement deputies
- Three Marine Deputies plus an additional patrol boat, to expand marine responses in our miles of coastline.
- One Resource Assistance Program Deputy which enhances the program began in the prior year.
- One Body Worn Camera Deputy to lead the education and training for this new

technology. Deployed last year, all deputies are now outfitted with body cameras and tasers. An increase of \$1.7 million is added to the budget for the maintenance agreements for this equipment.

- One new School Resource Officer for the Palm View K-8 school. This position is a cost share with the School District.
- One Domestic Violence Unit Detective to assist in investigations of domestic violence cases.
- A Fleet Mechanic, a Paralegal, Crime Analyst, Public Records Coordinator and Professional Compliance Coordinator.

In summary we have added 19 total positions for \$ 2.6 million of which \$912,542 will be allocated from Public Safety Impact Fees for equipment with the difference of \$1.7 million from the General Fund. Also, The County has increased support for the Sheriff's Helicopter program including additional engine overhauls and maintenance for \$277,600 and for outfitting the new, soon to be delivered second Helicopter with an advanced camera and surveillance system for \$400,000. Within our Capital Improvement Plan we have three large projects beginning construction in FY22 totaling \$29.8 million which are supportive of the Sheriff's operations:

- Fleet Facility
- New Property Evidence Building
- New Jail Medical Wing

An increased emphasis on Public Safety continues within the Public Safety Department. In our Emergency Communication Center, we have added the following:

- One Telecommunicator for 9-1-1
- Two Customer Services Representatives for 3-1-1
- One Customer Services Representative for 3-1-1 for data entry.

The 9-1-1 industry has gained the ability to receive multimedia information from caller's cell phones. With this technology, first responders are provided additional information before arriving on scene to augment their operations and enhance their safety, which assists with medical, fire, and police incidents. The County recommends \$144,000 for the software to improve emergency responses. The total increase for our Emergency Communication Center at the new levels of service are \$345,462. Seventeen new positions were added within the EMS structure to help accommodate the population growth.

- Twelve 24-hour Float Paramedic Positions
- One Deputy Director
- Four 12-hour District Chiefs

In addition, we have identified three new stations which are also included within our FY22-26 Adopted Capital Improvement Plan, which are scheduled to be completed within the next several years.

- Lake Manatee EMS Base Station for \$2.1 million in FY24
- Moccasin Wallow Road EMS Station and ambulance for \$3.2 million beginning in FY22.
- North County EMS Base Station for \$1.0 million in FY23

Within the Capital Improvement Plan all EMS Cardiac Monitors are scheduled to be upgraded for \$1.3 million. The final stage in the upgrade of the 911 basic platform for \$1.0 million will occur in FY22. Excess CARES funds are being used to purchase 4 Basic Life Support ambulances for intra-facility patient transports, this budget includes funding for additional paramedics.

Among other highlights of the Capital Improvement Plan are as follow:

- Renovations to several of the Coun-

ty Libraries and the introduction of the New East County Library project.

- The Premier Sports Complex project – pickleball courts, soccer fields, a new aquatic center.
- Lincoln Park Improvements projects set to be totally completed in FY23.
- Transportation Road Improvements projects, such as Canal Road – US301 and US 41 project, Erie Road projects, Lena Road and Lorraine Road projects addressing growth in those areas.
- Transportation Sidewalk projects scheduled during FY22 and FY23 to accommodate needed safety improvements throughout the County.

With the increase in population, the county is now at a population of 407,398 and the ability to maintain service to our citizens is a priority. In order to better serve the increase in population, we have also increased personnel to serve in areas which have seen significant need.

The gross total budget for the FY22 Adopted Budget is \$2,154,627,389. This is an increase of 16.4% from the FY21 Adopted Budget. A reduction of .05 mill in the total millage rate for FY22 results in a countywide millage rate of 6.3826. The Unincorporated MSTU rate remains the same at 0.6109 mills and the Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

Manatee County has thrived during the past few years and looks forward to meeting the challenges ahead. Our main task is to help the community make the transition from a small to a large community. Manatee County strives to be a community which focuses on the safety, quality of life, and well-being of our residents. The FY22 Budget will help us meet this goal. The future is challenging, yet we continue to move forward in making Manatee County a desirable place to live, work and play.

## Budget Development

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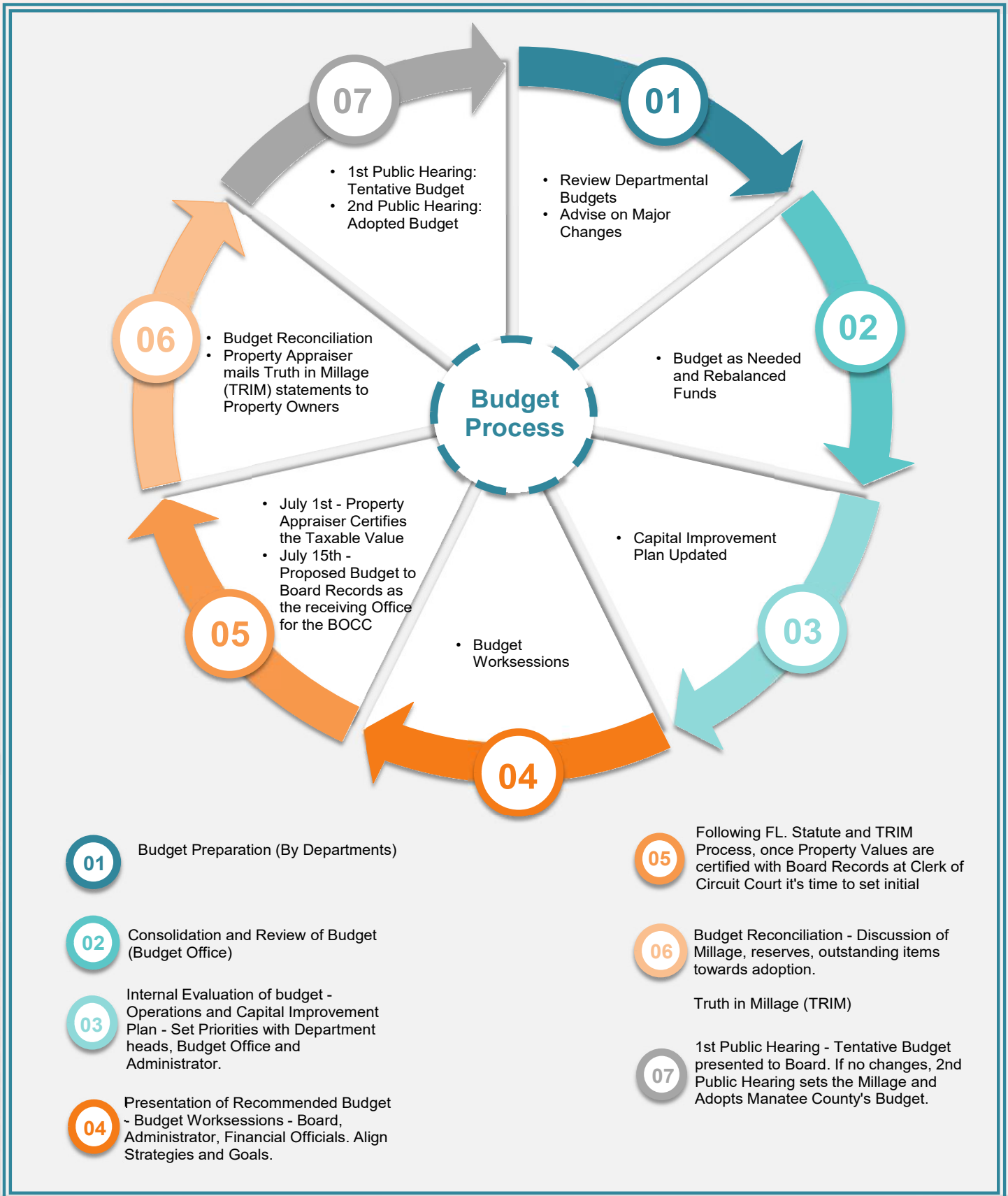
The Manatee County budget is developed via a biennial, zero-based, program budgeting process. County departments are broken down into programs and each program is divided into increments (decision units) representing ascending levels of service. The first increment is referred to as the “base” decision unit, which represents the most critical portion of the program’s activities or highest priority functions. Each additional ascending unit represents a descending priority level. Each decision unit represents a discrete level of service and includes the positions and operating funding that goes along with that level of service.

Initially in the process, all decision units are unfunded. Revenues and other sources of funding are evaluated, projections are made, and the amount of funds available is determined. As decision units are reviewed, recommendations are made to begin funding the highest priority units, starting with the base level. The process continues until all available funds are used.

In the first year of a new biennial process, the scope of budget and financial information presented to the County Commissioners and the public during budget work sessions includes a review of all decision units. In the second year of the biennial budget, changes to programs may result in newly created or different decision units from those presented in the first year of the process. The changes are introduced as appropriate when revising the allocations for the second year of the budget.

The Board of County Commissioners is presented a balanced budget in late May or early June showing each program and the decision units which are funded and unfunded. During work sessions, each program and decision unit is reviewed, and three or more commissioners can agree to “Pull” a decision unit for further consideration. At a “reconciliation” workshop, normally held in late July or early August, these pulled items are brought back to the Board for a decision as to their status for funding.

# Budget Cycle Process



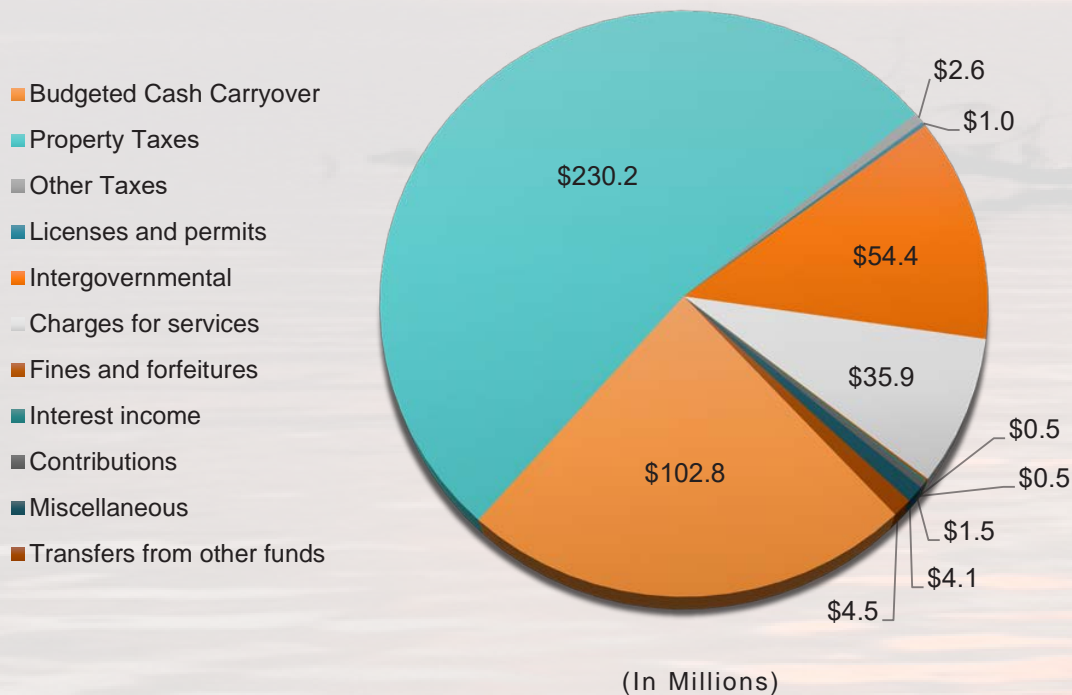
## General Fund Summary

The general fund is the general operating fund of the county. All general tax revenues and other receipts that accounting principles do not require

to be accounted for in a separate fund are accounted for in the general fund.

### General Fund Revenues

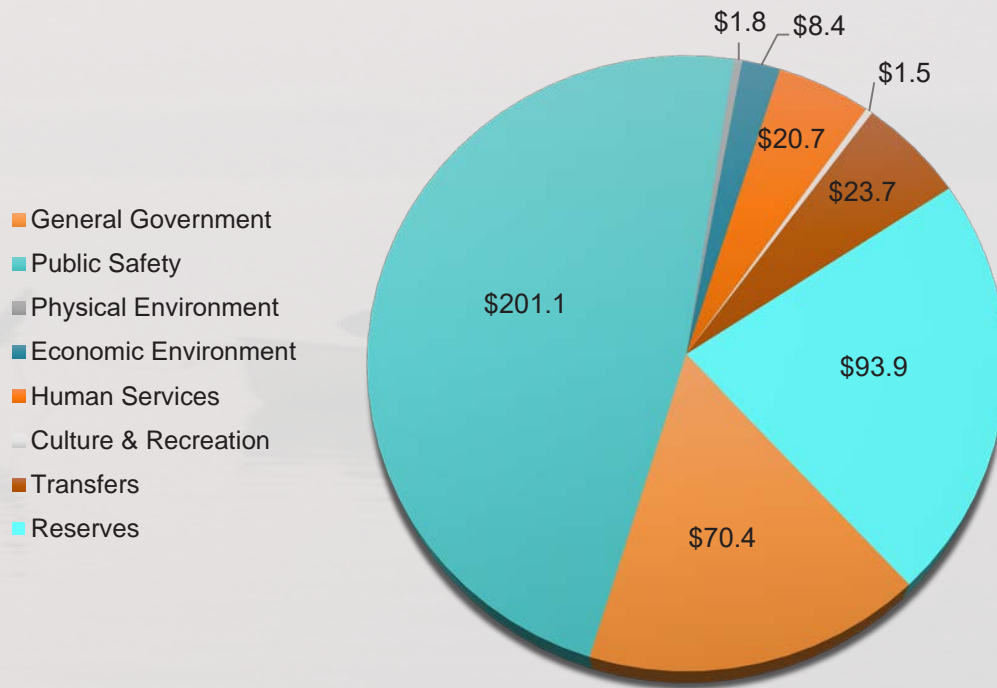
Revenue Category	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23	% FY22 vs. FY21 Adopted Budget
Budgeted Cash Carryover	116,248,333	104,556,335	102,813,294	70,874,466	-1.67%
Property Taxes	198,666,660	220,348,796	230,225,473	246,341,256	4.48%
Other Taxes	2,691,513	2,538,596	2,653,260	2,732,858	4.52%
Licenses and permits	1,087,676	920,250	950,250	950,250	3.26%
Intergovernmental	50,441,983	48,039,812	54,407,201	55,627,506	13.25%
Charges for services	32,349,294	28,748,658	35,898,086	35,901,086	24.87%
Fines and forfeitures	531,489	500,500	500,500	500,500	0.00%
Interest income	2,322,734	2,500,000	500,000	500,000	-80.00%
Contributions	1,398,209	1,249,141	1,460,189	1,460,189	16.90%
Miscellaneous	4,368,632	3,189,421	4,135,500	4,135,500	29.66%
Operating grants	956,523	-	-	-	0.00%
Transfers from other funds	6,116,645	4,798,948	4,516,948	4,516,948	-5.88%
Less Statutory 5%	-	(15,401,759)	(16,536,523)	(17,407,457)	7.37%
<b>Total</b>	<b>417,179,691</b>	<b>401,988,698</b>	<b>421,524,178</b>	<b>406,133,102</b>	<b>4.86%</b>



# General Fund Summary

## General Fund Expenditures

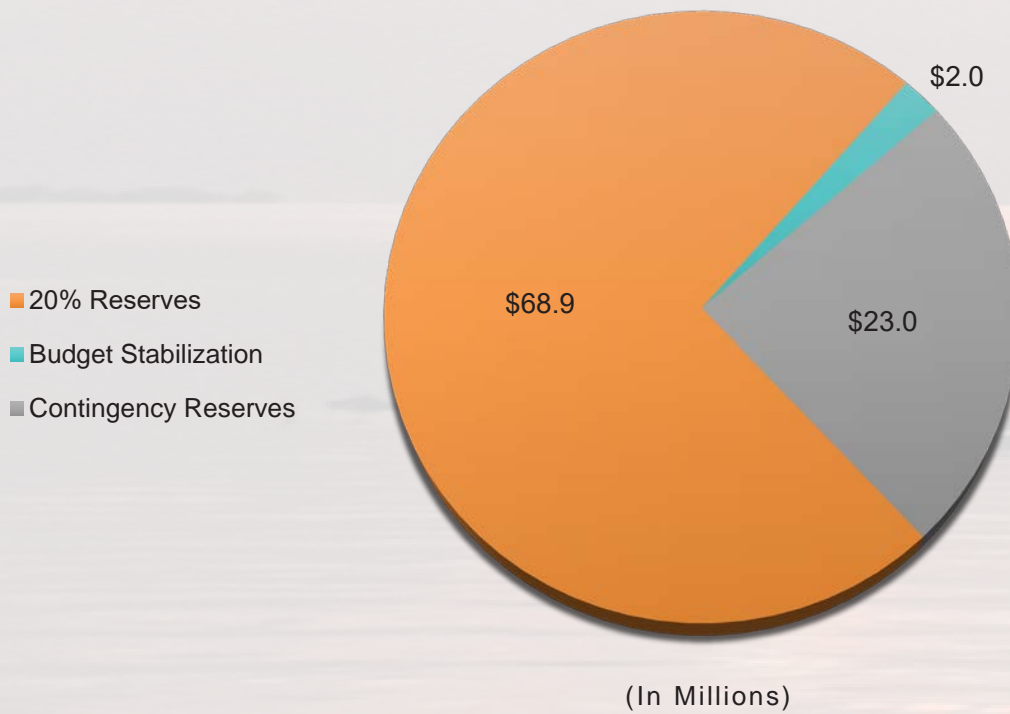
Function Category	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23	% FY22 vs. FY21 Adopted Budget
General Government	64,494,031	66,123,399	70,404,891	70,654,319	6.48%
Public Safety	175,257,211	184,750,821	201,108,878	201,211,390	8.85%
Physical Environment	1,554,565	1,747,701	1,775,301	1,736,731	1.58%
Economic Environment	6,255,240	7,426,709	8,379,025	8,082,462	12.82%
Human Services	18,982,900	20,352,301	20,728,347	20,733,696	1.85%
Culture & Recreation	1,237,111	1,336,292	1,539,202	1,539,202	15.18%
Transfers	22,385,388	17,056,959	23,654,635	10,183,965	38.68%
Reserves	-	103,194,516	93,933,899	91,991,337	-8.97%
<b>Total</b>	<b>290,166,446</b>	<b>401,988,698</b>	<b>421,524,178</b>	<b>406,133,102</b>	<b>4.86%</b>



(In Millions)

General Fund Reserves

Reserves Category	Adopted FY21	Adopted FY22	Planned FY23	% FY22 vs. FY21 Adopted Budget
20% Reserves	61,351,729	68,885,848	65,112,684	12.28%
Budget Stabilization	19,710,614	1,988,619	7,508,501	-89.91%
Contingency Reserves	15,632,173	23,059,432	19,370,152	47.51%
Reserve- Disaster Recovery	6,500,000	-	-	0.00%
<b>Total</b>	<b>103,194,516</b>	<b>93,933,899</b>	<b>91,991,337</b>	<b>-8.97%</b>





## Revenues

Revenues	
Property Taxes	\$ 290,481,438
Other Taxes	66,608,362
Charges for Services	276,650,359
Licenses/Permits/Fines/Interest/Misc	224,034,815
Inter Governmental	65,613,331
<b>Total \$</b>	<b>923,388,305</b>

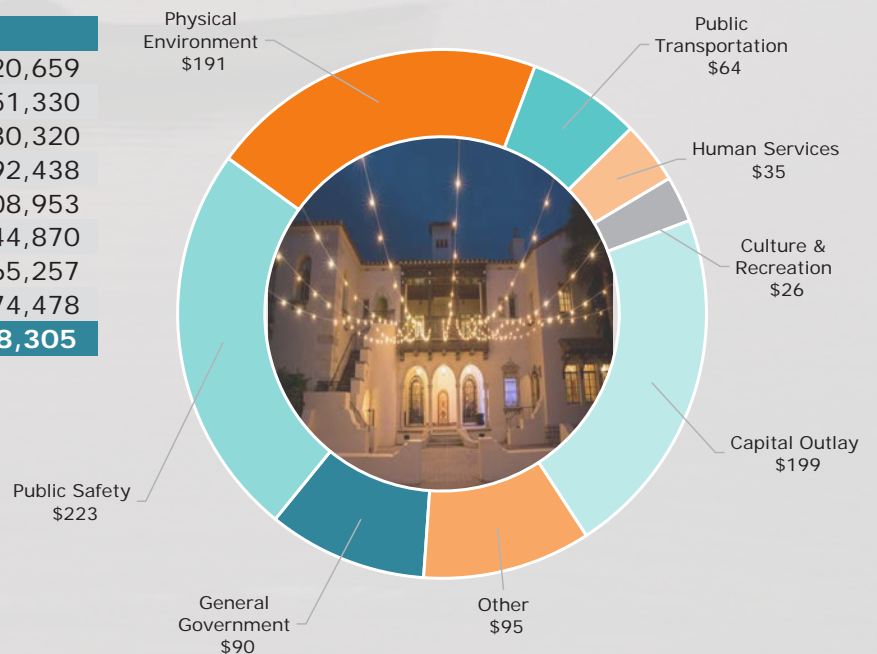
## Balanced Budget

The Budget for Manatee County is a balanced budget meaning that the revenues must match the expenditures.



## Expenditures

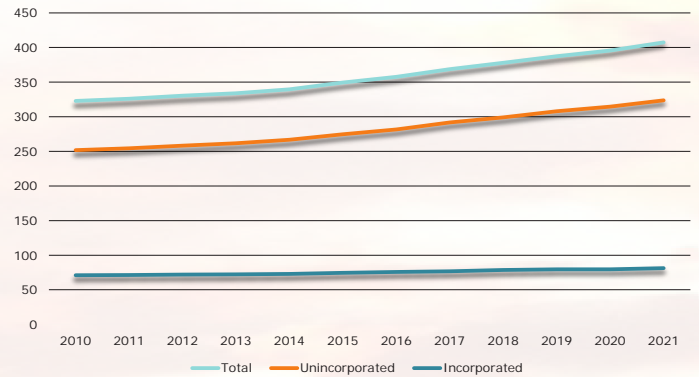
Expenditures	
General Government	\$ 90,320,659
Public Safety	222,951,330
Physical Environment	191,430,320
Public Transportation	64,392,438
Human Services	34,808,953
Culture & Recreation	25,944,870
Capital Outlay	198,565,257
Other	94,974,478
<b>Total \$</b>	<b>923,388,305</b>



## Trends & Financial Factors

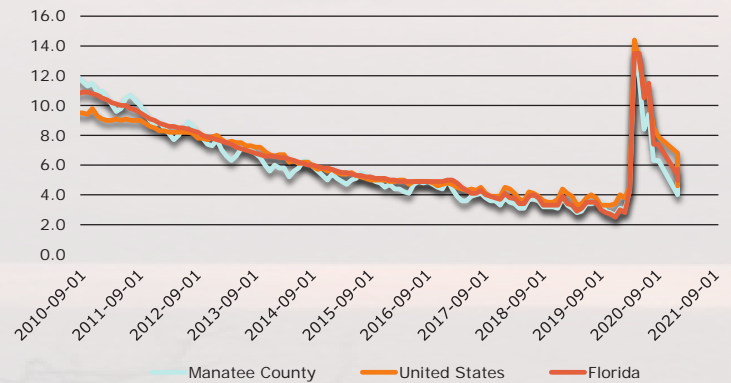
### Population

Population estimates from the United States Census Bureau shows the population of Manatee County was 407,398 in 2021, where 80% represents the unincorporated area and 20% represents the incorporated area. Total county population estimates grew by 13.93% from 2016. According to 2021 estimates, the total population has seen a 26.19% increase since the 2010 Census. Source: University of Florida BEBR, Florida Estimates of Population 2020.



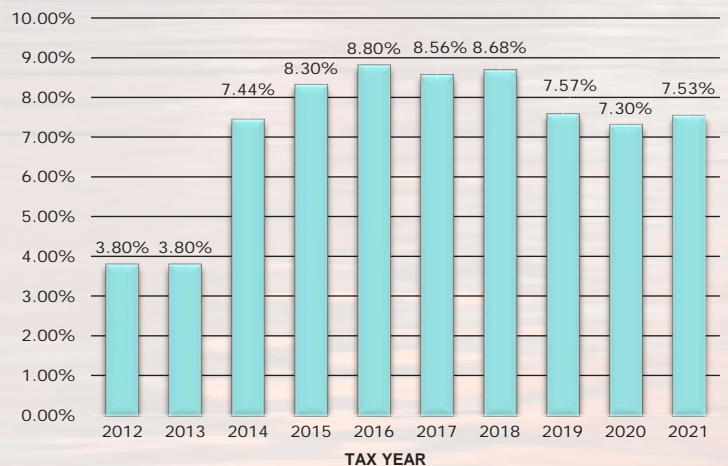
### Unemployment Statistics

Unemployment rates are a traditional indicator of economic health. In 2008, a troubled economy caused unemployment to rise nationwide. Florida's unemployment rate has been declining since 2011. Manatee County's unemployment rate continues to be lower than both statewide and national levels. The current unemployment rate for the County stands at 4.6%. Source: US. Bureau of Labor Statistics, retrieved from FRED, Federal Reserve Bank of St. Louis



### Annual Percentage Change in Taxable Value

Property tax revenues are an indication of Financial health. After the Great Recession in 2007, property values decreased causing the revenues from property taxes to decrease. Property tax revenues have been increasing since 2013. Manatee County's property values have continued to increase allowing for a property tax revenue increase of 7.5% for FY22 for the Tax Year 2021. Even though the COVID-19 Pandemic has taken an impact on other sources of revenues, Property Taxes were not affected for the FY22 property tax projections. Source: Certification of Final Taxable Value



## Where Does Your Tax Dollar Go?

One (1) mill equals \$1.00 of tax for each \$1,000 of taxable value. Of that \$1.00, \$0.44 goes towards Manatee County Operations and \$0.02 goes towards Children’s Services. The remaining \$0.54 goes to other agencies and the School Board.

\*This represents millages that are levied county-wide. This does not include millages that are levied by cities, fire districts, or for the unincorporated MSTU (municipal services taxing unit). Also, assessments for fire protection, street lighting, water, sewer, and road improvements are not included with this information.



## Tax Bill

Manatee County’s residents pay taxes based on the millage rates levied by each entity. The millage rates assessed by Manatee County are reflected below. For this example, a single-family home valued at \$150,000 (after exemptions), who live in a municipality would pay \$957.39 to

Manatee County and additional taxes to the municipality. For those who live in the unincorporated area they would pay an additional \$91.34 for a total of \$1,049.03. Those who live within the Palm-Aire MSTU area would pay an additional \$38.19 or \$1,087.22 total to Manatee County.

### Millage

The Millage is the amount of tax levied for each \$1,000 of taxable value

Millage		Taxes	
Countywide Operating	6.3826	Countywide Operating	\$ 957.39
<b>Municipality Subtotal</b>	<b>6.3826</b>	<b>Municipality Subtotal</b>	<b>\$ 957.39</b>
Unincorporated MSTU	0.6109	Unincorporated MSTU	\$ 91.64
<b>Unincorporated Subtotal</b>	<b>6.9935</b>	<b>Unincorporated Subtotal</b>	<b>\$ 1,049.03</b>
Palm-Aire MSTU	0.2546	Palm-Aire MSTU	\$ 38.19
<b>Palm-Aire MSTU Subtotal</b>	<b>7.2481</b>	<b>Palm-Aire MSTU Subtotal</b>	<b>\$ 1,087.22</b>

# Capital Improvement Plan

As defined by the Manatee County Capital Improvement Plan, capital improvements include physical assets that are constructed or purchased to provide, improve, or replace a public facility, and which are large scale and high in cost. The cost of a capital improvement is generally non-recurring and may require multi-year financing.

The CIP serves as a “blueprint” for the future of the community’s growth and development. It highlights the importance of capital maintenance

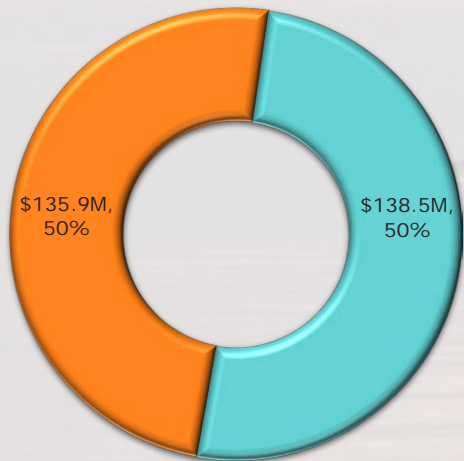
and replacement, so those needs are addressed in a timely and coordinated manner.

Projects are financed with a combination of utility rate revenues, local gas taxes, impact fees, federal and/or state grants, user fees and general revenues. It is the policy of the Board of County Commissioners that growth pays for itself to the greatest extent possible. Implementation of the Capital Improvement Plan serves to enhance the quality of life for both present and future generations of Manatee County.

## Requirements

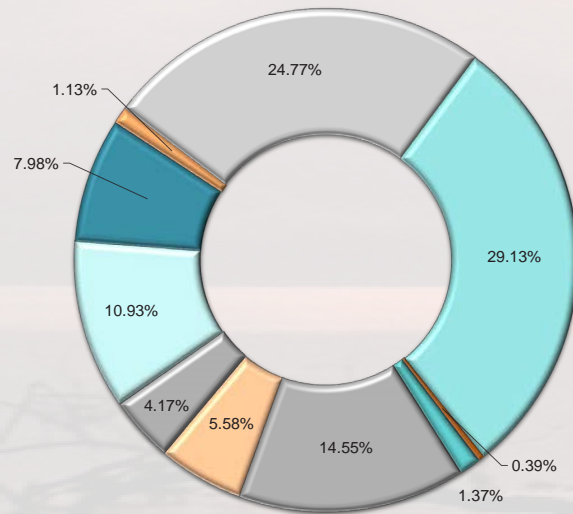
To be considered a capital improvement project, it must be a non recurring expenditure of \$250,000 or more.

### Growth & Maintenance/ Other



■ Growth ■ Maintenance & Other

### Sources of Funds



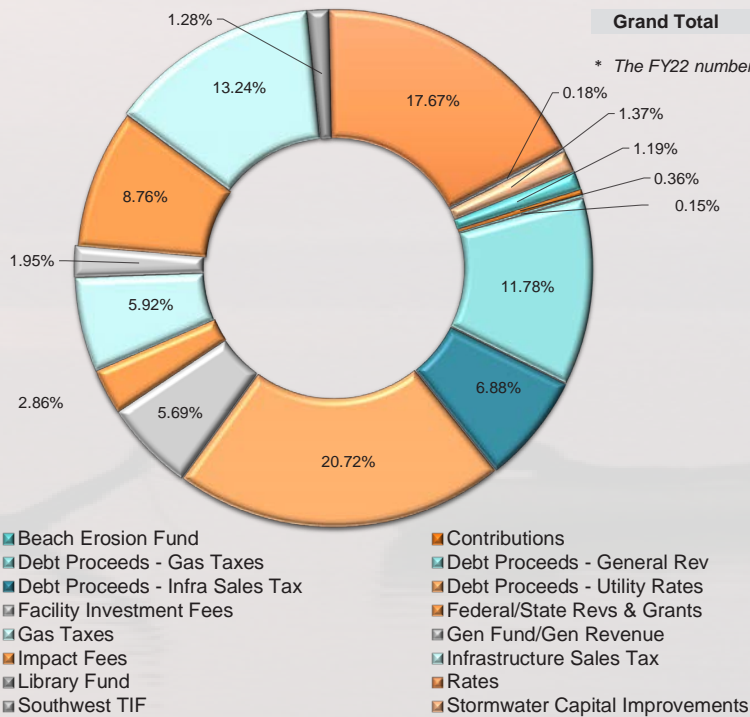
■ General Government  
 ■ Parks & Natural Resources  
 ■ Technology  
 ■ Potable Water  
 ■ Stormwater  
 ■ Libraries  
 ■ Public Safety  
 ■ Transportation  
 ■ Solid Waste  
 ■ Wastewater

Sources of Funds	FY22	%	FY22-FY26	%
Beach Erosion Fund	3,274,400	1.19%	3,725,100	0.37%
Contributions	1,000,000	0.36%	2,000,000	0.20%
Debt Proceeds - Gas Taxes	403,628	0.15%	403,628	0.04%
Debt Proceeds - General Rev	32,334,801	11.78%	196,714,997	19.73%
Debt Proceeds - Infra Sales Tax	18,907,907	6.88%	20,157,032	2.02%
Debt Proceeds - Utility Rates	56,856,750	20.72%	72,853,925	7.31%
Facility Investment Fees	15,612,105	5.69%	101,869,252	10.21%
Federal/State Revs & Grants	7,858,700	2.86%	8,531,300	0.86%
Gas Taxes	16,241,811	5.92%	41,300,226	4.14%
Gen Fund/Gen Revenue	5,340,000	1.95%	5,340,000	0.54%
Impact Fees	24,051,780	8.76%	93,715,127	9.40%
Infrastructure Sales Tax	36,328,231	13.24%	129,074,006	12.94%
Library Fund	3,500,000	1.28%	3,500,000	0.35%
Rates	48,485,391	17.67%	287,779,981	28.85%
Southwest TIF	500,000	0.18%	1,320,000	0.13%
Stormwater Capital Improvements	3,750,123	1.37%	28,983,020	2.91%
<b>Total Source of Funds</b>	<b>\$274,445,627</b>	<b>100.00%</b>	<b>\$997,267,594</b>	<b>100.00%</b>

# Capital Improvement Plan

Infrastructure Sales Tax Category	FY22	FY22 # of Projects
<b>Transportation</b>		
Sidewalks	\$ 2,484,000	8
Intersection Improvements	2,733,750	4
Major Road Improvements	17,221,834	4
<b>Transportation Expenditure Total</b>	<b>\$ 22,439,584</b>	<b>16</b>
<b>Public Safety &amp; Law Enforcement</b>		
Law Enforcement Facilities & Equipment	\$ 9,275,250	2
Crim Justice & Pub Safety Facility Improv	4,521,656	2
911 & Public Safety Technology Upgrades	2,043,000	2
Animal Services & Sheltering	3,950,000	2
<b>Public Safety &amp; Law Enforcement Total</b>	<b>\$ 19,789,906</b>	<b>8</b>
<b>Parks &amp; Community Facilities</b>		
District Parks & Aquatic Facilities	\$ 430,490	3
Athletic Fields	2,721,001	5
Recreation Buildings & Playgrounds	3,185,257	2
Preserves & Boat Ramps	222,500	1
Libraries & Community Facilities	6,447,400	1
<b>Parks &amp; Community Facilities Total</b>	<b>\$ 13,006,648</b>	<b>12</b>
<b>Grand Total</b>	<b>\$ 55,236,138</b>	<b>36</b>

Uses of Funds



\* The FY22 number of projects refers to projects with new appropriations in FY2022.

Uses of Funds	FY22	%	FY22-FY26
<b>GOVERNMENTAL</b>			
General Government	\$15,325,898	5.58%	\$18,594,872
Libraries	11,447,400	4.17%	14,400,000
Parks & Natural Resources	29,984,607	10.93%	80,297,922
Public Safety	21,905,195	7.98%	39,052,913
Technology	3,090,000	1.13%	3,090,000
Transportation	67,988,158	24.77%	350,345,709
<b>Total Governmental</b>	<b>\$149,741,258</b>	<b>54.56%</b>	<b>\$505,781,416</b>
<b>ENTERPRISE</b>			
Potable Water	\$79,939,706	29.13%	\$168,448,653
Solid Waste	1,080,000	0.39%	4,104,000
Stormwater	3,750,123	1.37%	28,983,020
Wastewater	39,934,540	14.55%	289,950,505
<b>Total Enterprise</b>	<b>\$124,704,369</b>	<b>45.44%</b>	<b>\$491,486,178</b>
<b>Total Use of Funds</b>	<b>\$274,445,627</b>	<b>100.00%</b>	<b>\$997,267,594</b>

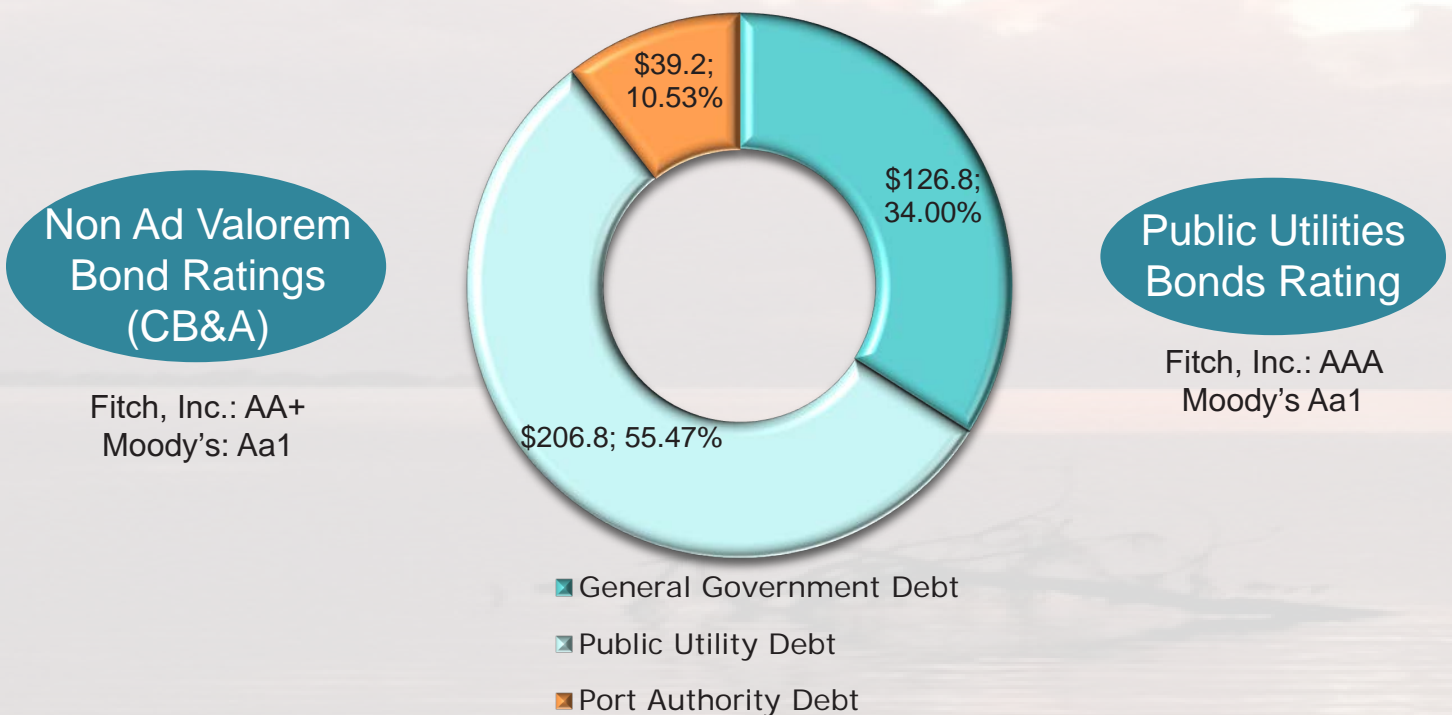
## Debt Service

Manatee County continues to demonstrate outstanding creditworthiness with credit ratings performed by Moody's and Fitch. In September 2020, The County's Non-ad valorem revenue bonds, and Port's revenue bonds has ratings of AA+ from Fitch's, Inc., and from Moody's it is Aa1 and Aa2, respectively. The Public Utilities revenue bonds continues to have ratings of AAA and Aa1 from Fitch's, Inc. and Moody's, respectively, as the final assessment from August 2020. The County does not currently have outstanding voted debt.

On July 22, 2021 Manatee County Public Utilities rate was reaffirmed by Fitch rating agency. On March 15, 2021 Manatee County Public Utilities rate was reaffirmed by Moody's rating agency. The County does not currently have outstanding voted debt.

In the 2022 Adopted Budget, Manatee County has \$532,449,903 in debt Outstanding of which \$372,837,774 is in principal and \$159,612,129 in interest.

*Total Outstanding Debt by Category*



### Summary of Outstanding Debt FY22

	Principal	Interest	Total
General Government Debt	\$ 126,777,064	\$ 42,809,203	\$ 169,586,267
Public Utility Debt	206,800,000	105,049,212	311,849,212
Port Authority Debt	39,260,710	11,753,714	51,014,424
<b>Total</b>	<b>\$ 372,837,774</b>	<b>\$ 159,612,129</b>	<b>\$ 532,449,903</b>

### Summary of Debt Service for FY22

	Principal	Interest	Total
General Government Debt	\$ 7,291,667	\$ 3,880,131	\$ 11,171,798
Public Utility Debt	6,995,000	8,678,813	15,673,813
Port Authority Debt	1,534,619	912,243	2,446,862
<b>Total</b>	<b>\$ 15,821,286</b>	<b>\$ 13,471,187</b>	<b>\$ 29,292,473</b>

## Manatee at a Glance

Manatee County is located on Florida's breathtaking Gulf Coast. It is bordered by Tampa Bay and St. Petersburg to the north, Hardee and DeSoto counties to the east and Sarasota to the south. The beautiful beaches of Anna Maria Island fade into the Gulf of Mexico to the west.

The County seat and the largest municipality in Manatee County is Bradenton. Manatee County has five other municipalities, including the City of Anna Maria, Bradenton Beach, Holmes Beach, Palmetto and the Town of Longboat Key.

### Government

Manatee County Government consists of the Board of County Commissioners, the Clerk of the Circuit Court, Sheriff, the Tax Collector, the Property Appraiser and the Supervisor of Elections.

### Public Safety

#### Sheriff Stations

7

#### Ambulance Stations

21

### Education

#### Students

49,599

#### Elementary Schools

31

#### Middle School

9

#### High Schools

7

#### Technical Institutes

1

### Libraries

#### Library Facilities

6

#### Uses of Resources

3,258,887

#### Virtual Resources Use

2,389,702

#### Total Collection

556,701

### Population

407,398 (estimate)

### Area

743 Square Miles

### Credit Rating

#### Non Ad Valorem Bond Ratings (CB&A)

Fitch, Inc.: AA+ and Moody's: Aa1

#### Public Utilities Bonds Rating

Fitch, Inc.: AAA and Moody's: Aa1

### Parks & Recreation

#### Conserved Public Land

27,937 acres (estimate)

#### Parks

39

#### Preserves

24

#### Beaches

4

#### Playground

34

#### Gymnasium/Fitness Rooms

3

#### Golf Courses

2

#### Aquatic Centers

5

### Principal Employers

Manatee County School Board

Publix

Beall's, Inc.

Manatee Memorial Hospital

Manatee County Government

Manatee County Sheriff's Department

Pacific Tomato Growers

Tropicana Products, Inc.

State College of Florida, Manatee-Sarasota

IMG Academies

### Infrastructure and Utilities

#### Roadways

1,425 center line miles

#### Storm Water Inlets

38,385

#### Canals

1,458

#### Street Name & Traffic Control Signs

56,377

#### Individual Street Lights

4,448

#### Signalized Intersections

242

#### Material in Landfill

346,665

#### Material Recycled

1,087,783





# *Budget Message*



# Budget Message

July 9, 2021

## *County Administrator's Recommended Budget Message for Fiscal Year 2022-23*

FY22 Budget is Results Focused Looking forward into FY22, Manatee County government is adjusting to respond to the business and population growth in our community. After more than a year into the pandemic, we have numerous families moving into our area to enjoy the weather, beaches, and parks. As a result, we have focused this budget on several key priorities: Public Safety, Infrastructure, and emphasis on levels of service to respond to citizen and visitor needs.

Manatee County begins their budget process using "Zero-Based Budgeting", but the budget has decidedly moved toward "Results Based Budgeting" as the budget is completed. As we walk through the decision units for levels of service, staff has identified base level service, continuation units to remain at the current service level, and desired decision units to create a stronger level of service. The main themes of this budget are easily identified as follows:

### **Public Safety**

This budget places a high priority on our citizens' and visitors' safety. In partnership with Sheriff Rick Wells, we have identified an increased need of investment to meet the safety needs of our rapidly growing population. My recommendation within this budget is to increase the Sheriff's office funding by \$12.5 million for FY22.

Highlights of the law enforcement additional funding include the addition of 14 deputies.

- 7 Law Enforcement deputies
- 3 Marine Deputies plus an additional patrol boat, to expand marine responses in our miles of coastline.
- 1 Resource Assistance Program Deputy which enhances the program began in the prior year. This program focuses on homeless issues with the goal of reduced crime and increased positive relationships in the community.
- 1 Body Worn Camera Deputy to lead the education and training for this new technology. Deployed last year, all deputies are now outfitted with body cameras and tasers. An increase of \$1.7 million is added to the budget for the maintenance agreements for this equipment.
- 1 new School Resource Officer for the Palm View K-8 school. This position is a cost share with the School District.
- And the addition of 1 Domestic Violence Unit Detective to assist in investigations of domestic violence cases.

We have provided the additional support personnel requested by the Manatee County Sheriff's Office which includes a:

- Fleet Mechanic
- Paralegal
- Crime Analyst
- Public Records Coordinator and
- Professional Compliance Coordinator

In summary we have added 19 total positions for \$ 2.6 million of which \$912,542 will be allocated from Public Safety Impact Fees for equipment with the difference of \$1.7 million from the General Fund.

The Sheriff's salaries have increased for the 2.9% minimum wage increase and 1.0% increase for performance pay increases as well as FRS adjustments. Total increase to existing salaries is \$ 5.1 million.

We have increased support for the Helicopter program including additional engine overhauls and maintenance for \$277,600 and for outfitting the new, soon to be delivered second Helicopter with an advanced camera and surveillance system for \$400,000. The Sheriff's overall budget has increased by \$12.5 million for a total budget of \$148.8 million in FY22.

Within our Capital Improvement Plan we have three large projects beginning construction in FY22 totaling \$29.8 million which are supportive of the Sheriff's operations:

- Fleet Facility
- New Property Evidence Building and a
- New Jail Medical Wing

An increased emphasis in Public Safety continues within the Public Safety Department. In our Emergency Communication Center, we have added the following:

- 1 Telecommunicator for 9-1-1
- 2 Customer Services Representatives for 3-1-1 and
- 1 Customer Services Representative for 3-1-1 for data entry.

The 9-1-1 industry has gained the ability to receive multimedia information from caller's cell phones. With this technology, first responders are provided additional information before arriving on scene to augment their operations and enhance their safety, which assists with medical, fire, and police incidents. I am recommending the software for this program for \$144,000 to improve emergency responses.

Total increase for our Emergency Communication Center in new levels of service are \$345,462.

We have added 17 positions within our EMS structure to help accommodate the population growth.

- 12 24-hour Float Paramedic Positions
- Deputy Director
- 12-hour District Chiefs

In addition, we have identified three new stations which are also included within our FY22-26 CIP program which are scheduled to be completed within the next several years.

- Lake manatee EMS Base Station for \$2.1 million in FY24
- Moccasin Wallow Road EMS Station and ambulance for \$3.2 million beginning in FY22.
- North County EMS Base Station for \$1.0 million in FY23

We are scheduled within our CIP Plan to upgrade all EMS Cardiac Monitors for \$1.3 million and the final stage of our upgrade in the 911 basic platform for \$1.0 million which will occur in FY22. Excess CARES funds are being used to purchase 4 Basic Life Support ambulances for intra-facility patient transports, this budget includes funding for additional paramedics.

The State of Florida, Agency for Health Care Administration (AHCA) established a Medicaid supplemental program to address Medicaid payment inadequacy. The Florida Medicaid Managed Care Supplemental Payment Program will allow qualifying government owned ambulance providers to receive supplemental payments for emergency transports of Medicaid managed care patients. Manatee began this program in FY21, and I am recommending increasing the budget in FY22 by \$543,230 for a total program cost of \$958,230. This amount of cost to participate in the program will return to Manatee County an additional \$1.4 million beyond the prior years' revenues. Total revenues received are estimated to be \$2.4 million and will allow the County to use this funding to bring in additional EMS personnel.

With the donation of the Bishop Animal Shelter, the scheduled \$10.0 million construction of 1 new animal shelter for our county has been updated. The donated Bishop Animal Shelter has the availability of a second building on site which needs to be updated or replaced for approximately \$4.0 million. With the growth in Manatee County, I am recommending upgrading the second building at the Bishop Animal Shelter for more capacity and building an east county facility at a reduced scale and budget of \$6.0 million. This plan provides Manatee County with two new shelters to address our growing animal population which coincides with our growing people population.

I am recommending the addition of 4 Code Enforcement Officers which will assist in response to the needs of the community and 3 Pre-trial release staff to assist within our Probation Division.

## ***Infrastructure Improvements***

### ***Transportation***

After a year into the pandemic, Manatee County has continued to see a surge in business and population growth and construction can be seen in all areas of the county. To maintain the quality of life we have in Manatee County; this budget contains substantial investments into our County's infrastructure.

My recommendation to the Board is to invest \$314.2 million in Transportation improvements over the next five years to help our citizens with the rapid growth which is occurring.

The investment can be broken down into three major areas: Road improvement, Intersections, and Sidewalks.

The major emphasis of investment is by far Road Improvements which represents 92.2% or \$289.8 million of Transportation investments. This amount includes 25 new projects of which 18 projects will begin in the next fiscal year.

Highlights of new road projects include:

- Erie Road – **four-lane** Martha Road to Us 301 in Parrish
- Upper Manatee River Rd- **four-lane** N of SR64 to Ft Hamer Bridge
- 28<sup>th</sup> Avenue East – US301 to 17<sup>th</sup> St E
- 59<sup>th</sup> St W - **four-lane** from Cortez to Manatee Ave
- 63<sup>rd</sup> Ave E - **four-lane** US 301 to Tuttle Ave for \$16.2 million to
- Lena Road – South of 44<sup>th</sup> Ave E of Landfill Road
- Lorraine Road – **four-lane** SR64 to 59<sup>th</sup> Ave East

We have several projects to improve the quality of our roadway. These projects include:

- 75th St W – **rebase and resurfacing** Cortez Road – Manatee Ave.
- 9th Street East – rebase and resurfacing US 301 to SR64
- Lockwood Ridge Road – **rebase and resurfacing** 56th Ave Ter E – University Parkway.
- 53rd Ave W – **rebase and resurfacing** 14th St W -43rd St W
- 63rd Ave Median/Cortez Landscape Improvements for
- And a **rural road improvement program** which will occur over several years for \$24.0 million to pave roads within Manatee County.

The next category of Transportation Improvements is Intersection investments. The total investment within the CIP plan is \$15.5 million. This investment will provide the needed updates for critical and busy intersections to focus on safety. Highlights of the upgrades include the following areas.

- 17<sup>th</sup> St E at US 41 (*Construction*)
- 53<sup>rd</sup> Ave W at US 41 (*Construction*)
- 53<sup>rd</sup> Ave W at 26<sup>th</sup> Street West
- 63<sup>rd</sup> Ave E at 9<sup>th</sup> Street
- 69<sup>th</sup> Street E and Erie Road
- Bayshore Gardens Parkway at 34<sup>th</sup> Street West
- Creekwood Boulevard Improvements
- Ellenton Gillette Rd – Mendoza Rd (37<sup>th</sup> St E)
- Players drive at Lorraine Rd
- Port Harbour Parkway at Kay Road
- Tuttle Ave at Whitfield Avenue
- Verna Bethany Road

Sidewalks for the FY22-26 CIP total \$8.5 million. This provides for additional funding for 3 existing sidewalks which are as follows:

- Memphis Neighborhood Sidewalks
- Palma Sola – 34<sup>th</sup> Ave W – 27<sup>th</sup> Ave W
- Bayshore Rd – 72<sup>nd</sup> St Ct E – US 41

New sidewalks total 19 new projects over various areas of our county. In the upcoming fiscal year FY22, 7 of the 19 new projects will begin. These cost of the new sidewalks in FY22 total \$1.9 million and include the following:

- 5th Ave NW - 71st St NW - 75th St NW for
- 67th St W - Manatee Ave W - 5th Ave NW
- 75th St W - Cortez Rd - 53rd Ave W
- 7th Ave NW - 75th St NW - 71st St NW
- 83rd St NW - 13th Ave Dr NW - 17th Ave NW
- Erie Road E – W Sidewalk – Phase II
- Samoset Area Sidewalks

With the implementation of this CIP Plan, Manatee County will have a total of 44 sidewalk projects in the Capital Improvement Plan.

## **Parks**

After a year into the pandemic, many families have moved to Manatee County to enjoy not only the Florida weather, but also the beautiful beaches, preserves, and parks. To maintain the quality of our parks in relation to the populations, we need to make major investments into our County parks and recreation system.

Highlights of the Parks System improvements include:

- Buffalo Creek Park Soccer Fields and County Road 675 establishment of soccer fields
- Parrish Community Central Park project
- Lincoln Park Improvements
- Washington Park Phase I Park Amenities
- GT Bray amenities: Three highlighted projects will complete the plan:
  - Tennis Court replacements
  - GT Bray Outlook Restroom upgrade
  - GT Bray Rec Center Playground in FY23
- Kinnan Park Improvements to finish the project.
- John Marble Gymnasium
- John Marble Splash Pad will begin construction in FY22
- Premier Sports Complex will begin design
- Premier Sports complex will receive a Pickleball/Racket Center in FY22
- And finally funding to build a Multi-Purpose Soccer Building for Premier Sports Complex

## **General Government Buildings & Libraries**

- The Convention Center Expansion supported by Tourist Tax funding will begin in FY22 and has a total cost of \$16.3 million.
- The East County Library has been increased to \$14.9 million with an additional funding of \$3.5 million from the Library Operational Fund and is scheduled for construction in FY22.

## **Business Operations**

As to business operations, Manatee County's growth also provides increased needs to assist the growth. We have several departments which have been increased to meet the service levels required.

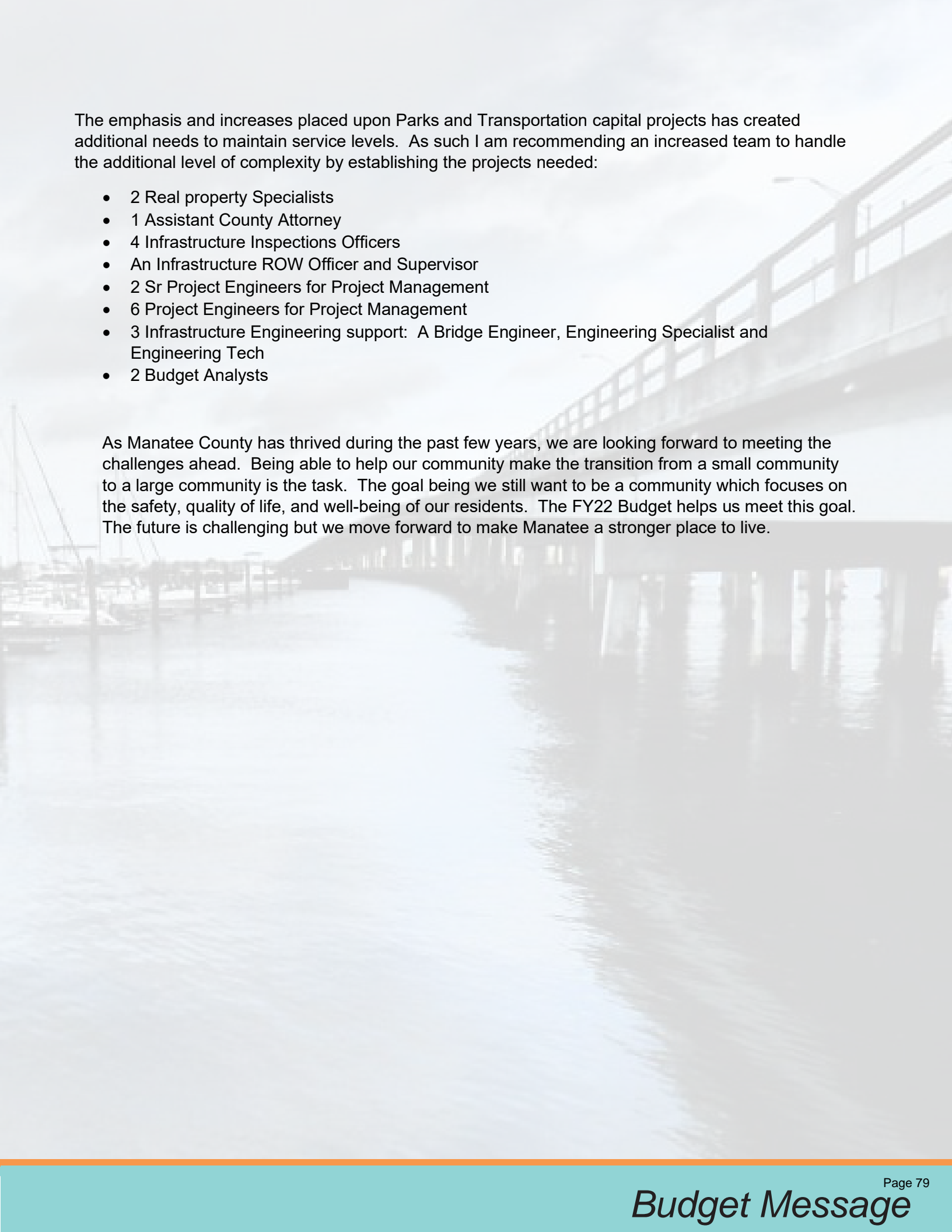
Our Building and Development Services Department has seen increased demand for services and in response we are adding 14 positions in this fee-based area. Total cost is \$1.6 million which personnel and associated equipment for the first year which are as follows:

Building Regulation and Compliance:

- 7 Plans Examiners
- 2 Senior Plans Examiners
- 1 Construction Review Specialist
- 1 Permitting Technician

Within Planning and Development:

- 2 Planners
- 1 Planning and Zoning Technician



The emphasis and increases placed upon Parks and Transportation capital projects has created additional needs to maintain service levels. As such I am recommending an increased team to handle the additional level of complexity by establishing the projects needed:

- 2 Real property Specialists
- 1 Assistant County Attorney
- 4 Infrastructure Inspections Officers
- An Infrastructure ROW Officer and Supervisor
- 2 Sr Project Engineers for Project Management
- 6 Project Engineers for Project Management
- 3 Infrastructure Engineering support: A Bridge Engineer, Engineering Specialist and Engineering Tech
- 2 Budget Analysts

As Manatee County has thrived during the past few years, we are looking forward to meeting the challenges ahead. Being able to help our community make the transition from a small community to a large community is the task. The goal being we still want to be a community which focuses on the safety, quality of life, and well-being of our residents. The FY22 Budget helps us meet this goal. The future is challenging but we move forward to make Manatee a stronger place to live.



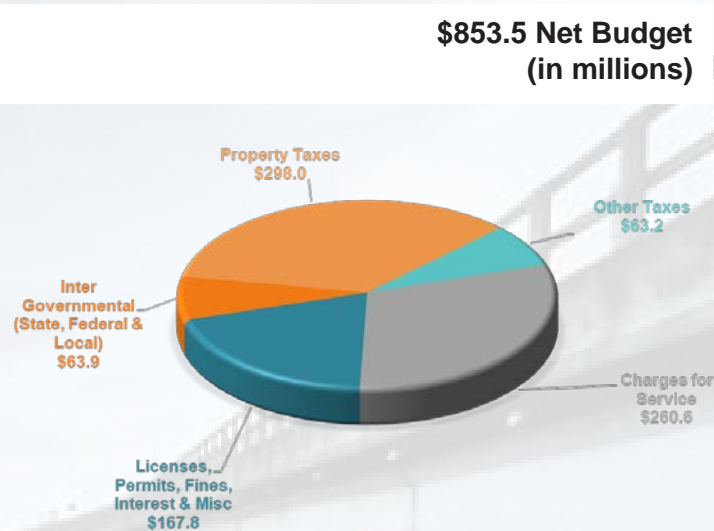
# **SUPPLEMENTAL BUDGET INFORMATION**



## REVENUE IMPACTS

FY21 has rebounded from significant impacts in revenues due to the worldwide event of COVID-19. All revenue estimates, other than Property Tax, have been calculated based upon estimates from funding received to date. Before adoption in September of 2021, the estimates for state revenues will be released and the budget will be updated accordingly.

In FY22, Property Taxes represent \$298.0 million, or 34.9% of the overall sources of revenue for the Net Budget. Charges for Services represent \$260.6 million, or 30.5% of the Net Budget. Overall, Intergovernmental revenues and Other taxes represent 7.5% and 7.4%, respectively at \$63.9 million and \$63.2 million. Licenses, Permits, Fines, and other Miscellaneous Revenue are comprised of the remaining 19.7% of revenues received at \$167.8.



Within the chart below, highlights of each major revenue change from the prior year Net Budget are illustrated.

Comparison of Revenues	FY22 Recommended	FY21 Adopted	Difference	% Change
Property Taxes	\$ 298.0	\$ 272.1	\$ 25.9	9.5%
Other Taxes	63.2	55.1	8.1	14.7%
Charges for Service	260.6	247.1	13.5	5.5%
Inter Governmental (State, Federal & Local)	63.9	57.3	6.6	11.5%
Licenses, Permits, Fines, Interest & Misc	57.1	57.0	0.1	0.2%
Net Budget Carryover Change	110.7	51.4	59.3	115.4%
	\$ 853.5	\$ 740.0	\$ 113.5	15.3%

*\*Note – Comparison of Revenues excludes the Port of Manatee Budget and Myakka Fire District which is included in September before Public Hearings.*

Total sources increased by \$113.5 million over prior year FY21 Net Budget (with exclusion of the Port Authority and Myakka Special Fire District) and the largest changes are noted in the following sections. Property Taxes reflects a \$25.9 million increase in the Net Budget which includes the new Environmental Land Millage of \$6.4 million and the change from the Adopted FY21 taxes at \$19.5 million. As in previous years, the property tax revenues are only a portion of the changes in all revenues and do not correspond directly to all increases and decreases in the net budget total. Other changes in Net Budget from Adopted FY21 include Other Taxes which increased by \$8.1 million (14.7% increase) which includes Gas taxes, Infrastructure Sales tax, and Communication Services taxes all of which are rebounding from impacts due to COVID-19. Charges for Services increased \$13.5 million (5.5%) and an overall increase of \$6.6 million

(11.5%) in Intergovernmental Revenues. Miscellaneous income, Licenses, and Fines increased by \$0.1 million (0.2%) from the prior year. The remaining \$59.3 million increase (115.4%) is due to the calculation of net budget. When calculating the net budget, the beginning Carryover Balance is subtracted by the remaining cash balances therefore identifying the reserves which have been used as a source to offset expenses. This is in alignment with the FY22 Budget strategically reducing reserves within the budget.

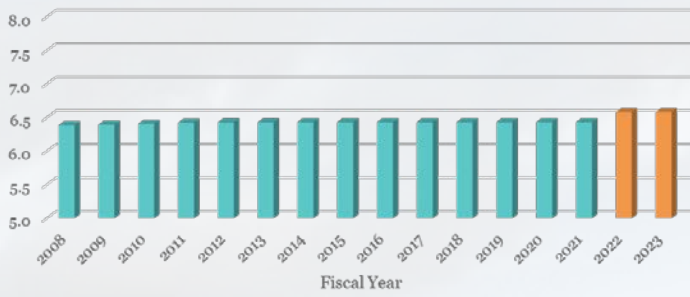
**Tax Rates**

The FY22 Recommended Budget and FY23 Planned Budget reflect a 7.0% growth of the property values based upon preliminary estimates for each year. The millage has remained at the same levy since 2014, which is 6.4326 mills, and this budget leaves the millage at 6.4326 for FY22 and FY23. In FY22, there are two changes which occur in the rates. First, we have moved .1500 mills from the General Fund to Transportation Trust to recognize the changes and demands placed on Transportation. Secondly, the Environmental Lands millage referendum was placed before the voters and approved in the fall of 2020. This voter approved tax will be assessed for the first time in the fall of 2021 for the FY22 tax year. The result is an added voted millage of .1500 which was identified in the approved ballot language. As shown below, the overall Countywide operating millage is 6.5826 for FY22 Recommended Budget.

	FY22 Recommended	FY21 Adopted	Difference
General Fund	5.1442	5.2942	(0.1500)
Transportation	0.4036	0.2536	0.1500
Library	0.2475	0.2475	0.0000
Children Services	0.3333	0.3333	0.0000
Parks	0.3040	0.3040	0.0000
Environmental Lands	0.1500		0.1500
Countywide Operating	6.5826	6.4326	0.1500
Unincorporated MSTU	0.6109	0.6109	0.0000
Subtotal	7.1935	7.0435	0.1500
Palm-Aire MSTU	0.2546	0.2546	0.0000

While the overall total tax rates have not changed (other than adding the Environmental Lands millage), the growth within the property taxes brings a \$19.5 million increase for FY22 and the Environmental Lands millage taxes \$6.4 million. This budget maintains its existing overall tax millage rates and reflects no increases to millage rates other than the addition of the voter approved Environmental Lands millage. An illustration of the history of rates reflects Countywide Operating and Voted Debt tax combined rates maintaining at relatively the same level over time. This occurred while the property values went through a recessionary cycle since 2008. The County reduced expenditures to match the reduction in revenues with falling property values without raising rates for our taxpayers.

Countywide Operating/Voted Debt Millage Rates

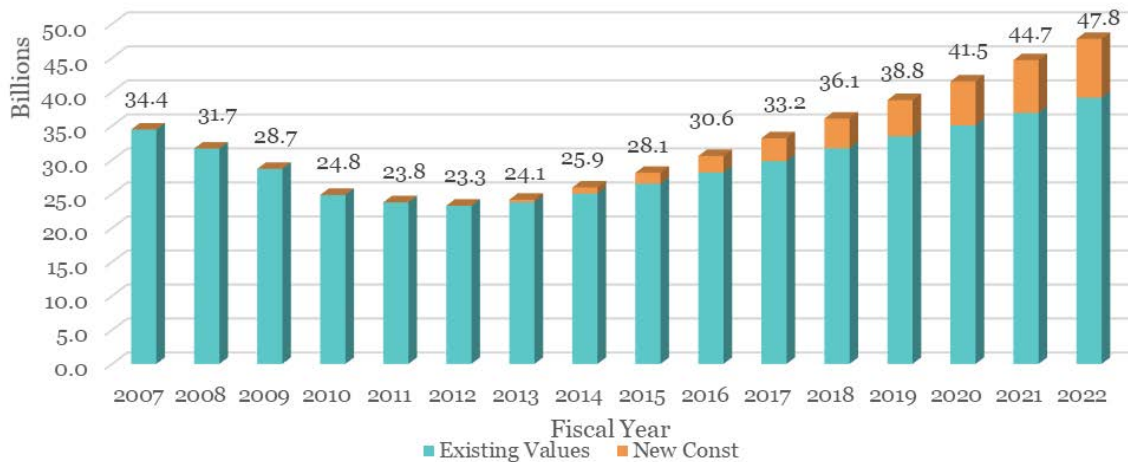


The Voted Debt Millage rate sunset in FY18 and Environmental Lands Millage is being added in FY22.

The calculation of the millage is based upon the property values assessed by the Property Appraiser. Certification of values will occur on July 1 and the budget will be adjusted accordingly.

A history of the Ad Valorem property values add perspective to the health of our county. Ad Valorem property values decreased by 32.3% during the last recession. Manatee did not increase the millage rates to offset decreases in revenues during the same period. The trend is illustrated with the Property Values Chart which reflects values since 2007. The preliminary estimate on values provides a 7% growth to reach \$44.7 billion of property value for FY22 Recommended and a 7% growth to reach \$47.8 for FY23 Planned Budget.

Manatee County Property Values



The trends of current construction underway in FY21 provide the estimate for the sustained growth into FY23. The County appears to have surpassed the pre-recession levels for property values when viewing the total values. However, by adding the new construction values each year to the chart (in orange), the analysis shows that existing taxpayers are reaching valuations as in 2007 and the increased valuation has been brought about through new construction.

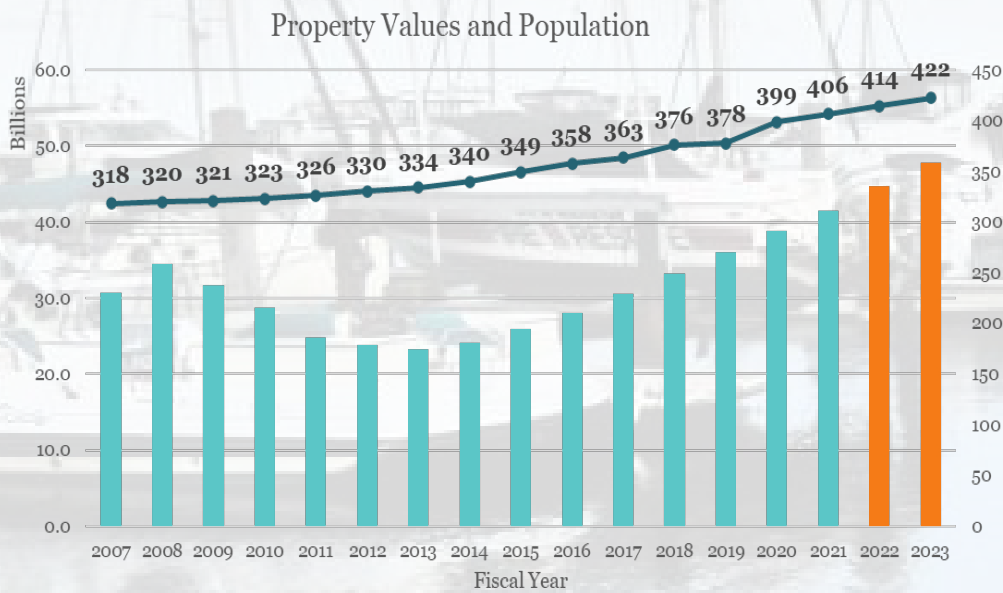
Tax Year	CPI Change*	Cap*
2021	1.4%	1.4%
2020	2.3%	2.3%
2019	1.9%	1.9%
2018	2.1%	2.1%
2017	2.1%	2.1%
2016	0.7%	0.7%
2015	0.8%	0.8%
2014	1.5%	1.5%
2013	1.7%	1.7%
2012	3.0%	3.0%
2011	1.5%	1.5%
2010	2.7%	2.7%
2009	0.1%	0.1%
2008	4.1%	3.0%

\*Florida Dept of Revenue

The cap on increases to existing homes is brought about by “Save Our Homes”. “Save Our Homes” was established to protect homestead exemption property from market periods with high increases in valuations. The CPI caps the increase of homestead property values to the lower of CPI percentage change or 3% increase. As noted in the chart on the left, the 2021 Tax Year (or FY22 Budget) has values for homestead capped at 1.4% which is lower than 3%. For FY23, we have assumed the similar pattern.

By adding the population trendline to the chart, a clearer picture of changes in Manatee is established. Although Ad Valorem property values have increased by 29.6% since 2008, the population has also increased by 29.5%. The increase in values

is not falling on the same taxpayers from 2008 but mitigated by the population which has grown by 94,325. The additional new taxpayers have brought additional Ad Valorem value as well as the need for Ad Valorem services to Manatee.



**Impact of COVID-19**

The worldwide pandemic established by the Coronavirus disease (COVID-19) created a significant response for all governments. The disease was first identified in December 2019 in Wuhan, China but quickly spread across the world. One year later, Manatee County and Florida are recognizing a decline in the spread of COVID-19.

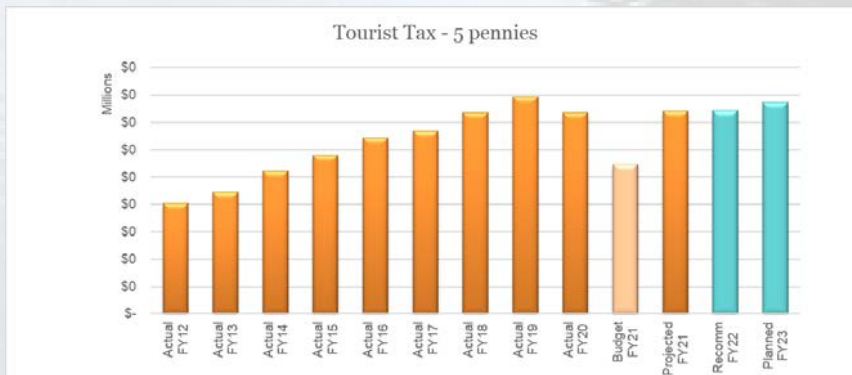
For Manatee, our economic health has returned quickly. We are experiencing tremendous growth as the residential building permits have increased 131% from FY21 and 119% from FY20. As

well as additional homeowners moving into the County, our tourism is hitting an all-time high. Visitors and residents are participating in our parks, beaches, and preserves. The pandemic brought an increased awareness to outdoor activities and because of Manatee’s diversification in activities this has brought success in bringing visitors.

As a result of increased activity in our County’s borders, as well as on a State level, we have seen positive changes in revenues which were impacted a year ago due to the pandemic. Most revenues are being estimated equivalent to pre-COVID 19 figures. Once the State of Florida releases their revenues estimates in the summer of 2021, we will adjust all of these revenues in accordance with their numbers.

	FY22 Recommended	FY21 Adopted	Change
Tourist Tax -4 pennies	\$ 11,909,035	\$ 8,748,448	36%
Beach Erosion Tax - 1 penny	2,977,259	2,187,112	36%
Infrastructure Sales Tax	25,463,152	23,429,130	9%
Communication Services Tax	3,207,353	2,861,949	12%
Gas Taxes-Other	14,886,294	10,935,560	36%
<b>Other Taxes</b>	<b>58,443,093</b>	<b>48,162,199</b>	<b>21%</b>
Gas Taxes-State	5,778,314	5,093,298	13%
Half-Cent Sales Tax	29,355,000	25,515,840	15%
State Revenue Sharing	9,890,943	9,602,857	3%
<b>State Revenues</b>	<b>\$ 45,024,257</b>	<b>\$ 40,211,995</b>	<b>12%</b>

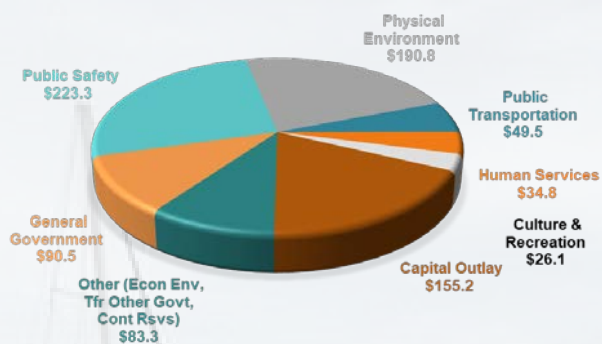
**Tourism** – Manatee County has established a positive market in the Tourism Area. Reviewing the trend in the 5 pennies collected from the Tourist Tax, the market in tourism achieved within Manatee can be illustrated below showing the strength of growth. Manatee’s budget receives four pennies of sales tax for tourism and one penny dedicated to beach erosion. However, during FY21, we projected (along with state estimates) a decline in tourism and we subsequently reduced revenues by 30%. In May of 2021, we asked the Board to increase the revenues anticipated by Tourism back to pre-COVID estimates. As noted below, COVID impacted our Tourism Tax by only a 7.3% drop or \$1.6 million loss in FY20 and we are projecting only a 6.6% decrease (or 1.05 million) in FY21.



## FUNDING PRIORITIES FOR FY22

**\$853.5 Net Budget  
(in millions)**

Priorities within the budget for our community remain with Public Safety, investment in our infrastructure, services to our citizens and continued commitment to excellence. In the FY22 Recommended Budget, Public Safety represents \$223.3 million (26.2%) of the budget. Physical Environment represents \$190.8 million (22.3%) which includes the Utility System. General Government and Capital Outlay represent \$90.5 million (10.6%) and \$155.2 million (18.2%), respectively. The largest implementation of Capital Outlay is within Road Improvements, Parks, and Utilities capital projects which is detailed within the Capital Improvement Plan (CIP). Transportation represents \$49.5 million (5.8%) for ongoing operations and Transportation capital investments are included within Capital Outlay. Human Services and Culture & Recreation represent \$34.8 million (4.1%) and \$26.1 million (3.0%) respectively. Other items (such as Economic Environment, Other Governmental Transfers, and Contingency Reserves), total \$83.3 million (9.8%).



In comparison to the Net Budget of Adopted FY21, exclusive of the Manatee Port and Myakka Special District, you can see an overall increase in expenses of \$113.5 million or 15.3% from the prior year. In the chart below, over \$104.2 million (98.9%) of the change is identified in three areas. The areas are as follows: an additional \$69.2 million of Capital Outlay, an increase to Public Safety of \$19.2 million and increases in Physical Environment of \$15.8 million (of which the majority is increases in Utility expenses).

Comparison of Expenses	FY22 Recommended	FY21 Adopted	Difference	% Change
General Government	\$ 90.5	\$ 88.3	\$ 2.2	2.5%
Public Safety	223.3	204.1	19.2	9.4%
Physical Environment	190.8	175.0	15.8	9.0%
Public Transportation	49.5	57.3	(7.8)	-13.6%
Human Services	34.8	33.7	1.1	3.3%
Culture & Recreation	26.1	23.0	3.1	13.5%
Capital Outlay	155.2	86.0	69.2	80.5%
Other (Econ Env, Tfr Other Govt, Cont Rsvs)	83.3	72.6	10.7	14.7%
<b>Total</b>	<b>\$ 853.5</b>	<b>\$ 740.0</b>	<b>\$ 113.5</b>	<b>15.3%</b>

*\*Note – Comparison of Expenses excludes the Port of Manatee Budget, Myakka Fire District, Law Library which is included in September before Public Hearings.*

**Public Safety**

Law enforcement with the Sheriff’s office has been increased by \$ \$13.1 million for the new fiscal year. Overall operational expenses increased by \$3.2 million of which \$1.7 million is due to the first-year maintenance costs of the newly implemented body cameras and tasers implemented in FY21. The budget has increased to accommodate the need for helicopter maintenance, overhauls, and for the addition of a camera for the helicopter which totals \$0.6 million.

The budget also includes an increase to Marine Patrol for three deputies included within the chart and a boat to assist with marine response.

Additional personnel have been requested by the Sheriff and included within the budget as follows: 14 deputies for \$1.4 million and 5 administrative support personnel for \$252,174. Overall equipment associated with the new personnel is \$912,542 for a total investment in new personnel of \$2.6 million. Four positions (Domestic Violence Unit Detective, Crime analyst, Public Records Coordinator, and the Professional Compliance Coordinator have a beginning date of April 1, 2022)

<b>Law Enforcement Deputies</b>		
School Resource Officers	1	\$ 123,638
Law Enforcement Deputies	7	715,665
Resource Assistance Program Deputy	1	102,238
Marine Deputies	3	306,713
Body Worn Camera Deputy	1	102,238
Domestic Violence Unit Detective	1	55,880
	14	1,406,372
<b>Administrative</b>		
Fleet Mechanic	1	68,719
Crime Analyst	1	37,517
Paralegal	1	79,226
Public Records Coordinator	1	30,758
Professional Compliance Coordinator	1	35,954
	5	252,174
<b>Associated Equipment</b>		912,542
	19	\$ 2,571,088

The Capital Improvement Plan (CIP) includes three large projects beginning construction in FY22 for total project costs of \$29.8 million which are supportive of the Sheriff’s operations. These include the MSCO Fleet Facility for \$6.9 million, the MSCO New Property Evidence Building for \$6.8 million and MSCO Jail New Medical Wing for \$14.2 million which will have a total project cost of \$16.1 million.

Funding for the increase in the Sheriff’s budget has been allocated between General Fund for \$11.6 million and \$1.5 million in Law Enforcement Impact Fees for the equipment due to growth.

Within the Board’s Public Safety Department, emphasis has been placed to response within a couple of areas. The first emphasis is within the Emergency Communication Center with an increase of four positions. The personnel include one Telecommunicator for 9-1-1, two Customer Services Representatives for 3-1-1 and one Customer Services Representative for 3-1-1 data entry. The 9-1-1 industry has gained the ability to receive multimedia information from caller’s cell phones. With this technology, first responders are provided additional information before arriving on scene to augment their operations and enhance their safety which assists with medical, fire, and police incidents. I am recommending the software for this program for \$144,000 to improve emergency responses.

With the increased pressure from calls due to growth, this budget includes the following emergency medical personnel: 12 24-hour Float Paramedic positions, four 12-hour District Chiefs, and one Deputy Director. These additional personnel will assist in coverage during high peak times and management of existing personnel.

The CIP includes three new stations scheduled to occur within the next five years in response to areas of growth. These stations are as follows:

- Lake Manatee EMS Base Station for \$2.1 million (FY24)
- Moccasin Wallow Road EMS Station and ambulance for \$3.2 million (FY22)
- North County EMS Base Station for \$1.0 million (FY23)

Further information on these projects can be found within our CIP FY22-26 book.

The State of Florida, Agency for Health Care Administration (AHCA) established a Medicaid supplemental program to address Medicaid payment inadequacy. The Florida Medicaid Managed Care Supplemental Payment Program (also known as the "MCO" program) will allow qualifying government owned ambulance providers to receive supplemental payments for emergency transports of Medicaid managed care patients. Manatee began this program in FY21, and the recommendation is to increase the cost in FY22 by \$543,230 for a total program cost achieving \$ 958,230. This amount of cost to participate in the program will return to Manatee County an additional \$1.4 million beyond the prior year's revenues. Total revenues received are estimated to be \$2.4 million and will allow the County to use this funding to bring in additional EMS personnel as noted above.

With the donation of the Bishop Animal Shelter, the scheduled \$10.0 million construction of one new animal shelter for our County has been updated. The donated Bishop Animal Shelter has the availability of a second building on site to be updated; however, upgrades are needed for \$4.0 million. With the growth in Manatee County, I am recommending upgrading the second building at the Bishop Animal Shelter for more capacity and building the east county facility for \$6.0 million. This plan provides Manatee County with two new shelters to address the growing animal population which goes hand and hand with population growth.

The level of demand for code enforcement has risen within our community. In response to this increased demand, this budget adds four additional Code Enforcement Officers and associated equipment for \$510,736. Overall increases to Public Safety category within the budget have increased by \$19.2 million from the prior year and this category represents 26.1% of our net budget.

### ***Maintaining Service Levels***

While trying to maintain the service levels for our customers, we constantly face the challenge of workforce retention. In maintaining our workforce and keeping employees engaged, we have tried to address several issues. In balancing the needs of the community for service and the ability of our workforce to provide services, the following items relate directly to our employees:

#### *Health Insurance*

Our medical plan has performed well over the last eight years in comparison to the national trend, even during the pandemic. This performance has allowed the County to avoid higher premiums and deductibles for employees. With the pressures during the health crisis which has challenged



our County and our Country, the aging population of our employee base and trends in the market have caused increased costs to the plan. Rising costs of the plan in the past several years has resulted in a need for premium increase. For FY22, Manatee County’s health plan has been analyzed and it is our recommendation, based upon the analysis received, to increase the annual cost of the plan to match the increased trend 8%. This increase is within national averages of 6% to 8%. For the FY22 Recommended Budget, an increase of 8% for both the employer and employee to health insurance premiums is recommended. The chart indicates the changes in each level of tiers.

<b>Employer Monthly</b>	<b>FY22 Monthly</b>	<b>FY21 Monthly</b>	<b>Monthly Change</b>	<b>Annual Change</b>
Employee Only	\$ 657.60	\$ 608.54	\$ 49.06	\$ 588.72
Employee and Spouse	\$ 1,201.84	\$ 1,113.12	\$ 88.72	\$ 1,064.64
Employee and Children	\$ 1,030.14	\$ 954.12	\$ 76.02	\$ 912.24
Employee and Family	\$ 1,756.32	\$ 1,626.08	\$ 130.24	\$ 1,562.88
<b>Employee Monthly</b>	<b>FY22 Monthly</b>	<b>FY21 Monthly</b>	<b>Monthly Change</b>	<b>Annual Change</b>
Employee Only	\$ 83.78	\$ 77.90	\$ 5.88	\$ 70.56
Employee and Spouse	\$ 315.64	\$ 291.96	\$ 23.68	\$ 284.16
Employee and Children	\$ 270.54	\$ 250.24	\$ 20.30	\$ 243.60
Employee and Family	\$ 382.92	\$ 354.72	\$ 28.20	\$ 338.40

Pay for Performance (PFP) Manatee County has strived to remain competitive within the market regarding compensation. The FY22 Recommended Budget reflects a 1.0% increase to address employee compensation issues unless otherwise identified. As in prior years, Board of County Commissioner employees will participate in the Pay for Performance (PFP) program. Approximately \$1.4 million, has been placed in reserves for the Board of County Commissioners for the PFP Program. In addition, the Constitutional Offices and Judicial programs have provided their calculation for increase which has been placed within their respective budgets. The Sheriff’s request for a 1% increase totals \$ 749,446 and the Property Appraiser, Supervisor of Elections and Clerk of the Court have requested a 1.0% increase to match the Board of County Commissioner employees. Also, all Judicial programs have matched the Board’s increase of 1.0%.

Minimum Wage Requirements

In November 2020, Florida voters approved changes to the state’s minimum wage which will raise the rate to \$15.00 per hour. As of January 1, 2021, Florida’s minimum wage increased from \$8.56 to \$8.65 per hour. On September 30, 2021, the Florida minimum wage rate will rise again to \$10.00 and there will be five incremental step increases of a \$1.00 per year by the state to finally arrive at \$15.00 per hour in September 30, 2026. In response to this requirement, Manatee is increasing pay levels by 2.9% to move toward the achievement of this overall goal. The Board of

County Commissioners employees as well as the Sheriff, Clerk of Court, Supervisor of Elections, and Property Appraiser's will increase pay levels at 2.9% as well.

Employee Proposed Changes within the Budget

In May of 2021, Building and Development services issued 587 residential permits which is a 131% increase from FY20 and a 119% increase from FY19. In order to maintain service levels and time deadlines established by Statute, the Building Department is being increased by seven Plans Examiners, two Senior Plans examiners, a Construction Review Specialist I, and a Permitting Tech – Licensing. These additions also include the related equipment necessary to the job title. Within the Planning and Development division, they are adding three employees: two Planner 1 positions and a Planning-Zoning Tech 1-Senior position. As discussed in our additions to Public Safety section earlier, the increasing population has brought the need for four additional Code Enforcement Officers to assist with the work volume and response times.

Within Administration, a Bilingual and Social Media Specialist for Information Outreach has been added. This position will provide support in development of media items and creating content to provide information to our citizens. In addition, Administration is adding an Agenda Coordinator for assistance with the publishing of the Agenda, an Office Manager, and an Executive Assistant to assist with the volume of calls, scheduling, and workload. Human Resources has increased, within its Employee Benefits Division, a Benefit Leave Specialist. This position would provide a centralized FMLA specialist to handle the claims of the County and the highly regulated area of FMLA with the Department of Labor.

Within Neighborhood Services, we have increased County Probation by adding three Pre-Trial Release Staff in order to maintain increased service levels. The Veteran's Service Program has been increased by one Veterans Services Counselor to assist our increasing Veteran's population. Redevelopment & Economic Opportunity (REO) have added a Housing & Development Coordinator to assist with increasing workload. REO has also added one Senior Housing and Community Development Technician. The Convention and Visitors Bureau has added two OPS positions to assist with large events at Premier Sports Complex.

The Planned FY22-25 CIP, which was adopted in FY21, has been increased by an additional \$222.8 million over the next four years. This represents a 106.6% increase in the work scheduled. To accomplish this goal, we have added support to the personnel needed to accomplish the task. We have added the following: an Assistant County Attorney, two Budget Analysts for Financial Management, one Parks Project Manager, two Real Property Specialists for Property Management, six Project Management-Project Engineers, two Senior Project Management-Project Engineers, two Infrastructure Inspection ROW (which reflects one Officer and one Supervisor), four Infrastructure Inspections Officers, three Engineers for CIP Design and Review Team.

The Parks department and Library Division have received additional employees to assist in service. The Parks Preserve will be increased by a work squad of four individuals for the West Preserve in order to assist with Preserve maintenance. With the opening of the GT Bray Pickleball and Tennis, part-time positions which are equivalent to four FTE, a full-time Front Desk Personnel,

and reclassification of one full-time Recreation Coordinator to two part-time Recreation Coordinators. The Ecological and Marine Resources Division are adding an Environmental Specialist for Ecological Restoration and a Marine Resources Environment.

Parks have increased over the last four years by our investment of \$48.5 million. The FY22-26 CIP reflects an additional \$65.3 million of parks over the next five years which is a 134.6% increase investment to our Parks. To maintain this investment and growth, our maintenance for this area is increasing. To offset increased service demands, we are adding three Park Maintenance Technicians and five Beach Custodians for restroom cleaning to handle the high volume of usage at our beaches. We are adding six Median Parks Maintenance Technicians and two Park Maintenance Technicians to assist with parks. Property Management has also added a Senior Building Trades Worker HVAC to assist the volume of repairs.

With emphasis on Transportation services, we have added two individuals to support North County service requests along with associated equipment and an Emergency Management Coordinator for emergency responses. Traffic Management has added a Highway Lighting Technician Supervisor, three Pavement Marking Crew individuals, and a Traffic Control Technician with associated equipment for response. Stormwater has added a Contract Management Team – Field Operation Tech, Tech I and Tech II as well as a Field Operations Chief for assistance with Stormwater operations. In Transit, the Southwest TIF is funding Inclusive Manatee Initiative for Samoset Public Transportation which consists of three employees.

The Utilities department has increased by the following positions: one Utilities Water Lead Coordinator, one Maintenance Data Coordinator (WTP), one Scada Instrumentation Technician (WTP), a Utilities Maintenance Technician (NRWRF), two Lift Stations Utilities Maintenance Technicians for Wastewater, two Customer Service Representatives, and a Solid Waste Enforcement Officer. All requested increases are to keep up with demands of service and to maintain service levels.

### **Investment within the Community**

The Convention and Visitors Bureau (CVB) invests additional funding for tourism within this budget. CVB is recommended to invest an additional \$900,000 of Tourism Tax in the following programs: PGA Golf Tournament Sponsorship for \$300,000, Manatee Performing Arts Center Sponsorship for \$75,000, Suncoast Aquatic Nature Associations for \$275,000, and ArtCenter Manatee Non-Profit for \$250,000.

Affordable Housing is still a highlight of the budget with continued support for Livable Manatee. Livable Manatee incentive program was established by the Board in 2017. The program provides payment of impact fees for qualified individuals to create affordable housing within the county. Within the FY22 Budget, Affordable Housing land acquisition has been designated for \$500,000 and Livable Manatee at \$900,000

Manatee County established the Southwest District (SWTIF) area in 2014 to revitalize the area. Since that time, the incremental increases have reached a level far greater than anticipated. With the balance of the TIF reaching \$26.1 million for economic programs and the valuation of property values increasing significantly in the area, we are recommending adjusting the base year to 2019 tax year levels. The resulting effect is the SWTIF will receive incremental revenues of \$4.0 million from the General Fund and \$378,562 from the Unincorporated MSTU per year. The change will also provide the General Fund and the Unincorporated MSTU to retain an additional 4.0 million and \$388,714 respectively to assist with service levels for Public Safety. The initiatives started in the SWTIF area are vital for the continued health of the area and are identified within the Southwest District (SWD) Strategic Plan. Several key items such as SW District land acquisitions with Livable Manatee for \$820,000, placemaking initiatives for \$500,000, economic development and improvement programs for \$600,000, and SW District median improvements for \$375,000. The Redevelopment and Economic Opportunity department continues to offer economic incentives and has within this budget have \$1.3 million identified for these incentives.

Neighborhood Services Wellness Strategy began in FY20 and is being continued in the FY22 budget year. Two neighborhoods identified through a rating system will have a Neighborhood Action Plan established to provide a formalized plan which will be used to plan for future developments through funding sources such as the Community Development Block Grant or Public/Private Partnerships. In FY22, a component to add funds of \$100,000 increasing options for small projects such as landscaping, place-making signs, and community gardens.

Library Services is scheduled for the East County Library to be opened in the FY23 timeframe. Additional funding for this expansion has been included within the budget. Three planned projects occurring for Library Services are as follows: Braden River Library Expansion, which is currently in construction, the East County Library, and the Rocky Bluff Library Expansion in FY24.

County probation has received three additional Pre-Trial Release staff in response to the increase of volume surrounding the pandemic as noted above. In addition, we are adding standby callout for the Probation Officers and associated additional office space for the increasing traffic volume.

### Parks

Manatee County has more residents visiting parks and preserves to enjoy outside activities. To keep up service levels required to maintain quality of service, we have added additional funding for Preserve maintenance. Funding provides for a work squad of 4 employees for the West Preserves for \$226,853 and contractual services for a work squad for the East Preserves of \$175,004. Contractual services for Preserve maintenance will also include an additional \$172,000 of services for specific maintenance in several areas.

Environmental Regulation program has added a non-structural best management project for Bowlees Creek for \$40,350 and \$116,000 to establish a Low Impact Development Standards or Green Infrastructure for the Stormwater Manual. The Manatee County Stormwater Management Design Manual does not provide criteria for modern implementation of Low Impact Development Standards and the funding will provide a consultant to develop the guidance.

Within Parks Recreation programs, the FY22 Budget enhances several Parks programs which have the ability to earn offsetting revenues. The GT Bray Pickleball and Tennis will increase by 3 part-time positions to assist with the increased level of service opportunity at GT Bray. Enhanced park equipment will include Fitness Workout Stations for \$8,000, Disc golf course at Bennett Park for \$25,000, and GT Bray part time staff hours increases for \$8,176. Turf Bocce

Ball at John H Marble will be added for \$23,000 as well as additional contracted swim instructors for \$7,000 and Lincoln Pool contracted instructors for water aerobics for \$10,000.

The division of Parks for Programming, Education and Volunteers will increase operating costs by \$22,900 for the Volunteer Education Division Pre-Engineered Building and trail markers and signage for Park Trails. The Ecological and Marine Resources Division is adding a Marine Resources Environmental Specialist for \$67,172 and an Environmental Specialist-Ecological Restoration for \$66,275. For assistance with the additional CIP programs for Parks added to the budget, the Parks department will receive one Project Manager to assist in the implementation of the CIP projects.

Maintenance for the Parks has been increased by \$43,400 per year to bring parks maintenance total to \$477,400 per year for maintenance. Additional equipment needed within the Parks department include: A single cab pickup for Aquatics Division for \$33,881, a vehicle for Watershed program for \$35,144, a GT Bray Kiddie Pool Shade Structure, for \$11,000, 4-Seat Utility Vehicle and Trail for Ecological and Marine Resources for \$25,486. In addition, a pilot program of Boat Ramp Paid Parking for \$112,400 will be implemented which will be offset by funding received. The automated paid parking system will generate funding for boat ramp maintenance and will be used for all County boat ramps.

Excess Beach Concession revenues of \$275,094 have been placed into reserves within Parks fund. The funding has been identified as \$175,094 reserves for Excess Beach Concession revenues and \$100,000 for Countywide beach support for additional support needed on the beaches during heavily populated events.

### Property Management

Property Management maintains the buildings and parks for the county. In addition to the personnel as noted above to maintain service levels, Property Management is upgrading software for GIS for \$54,200 and UAS Drone Program updates for \$10,000.

Additional personnel are set to be added in FY23 as the East County Library is opened for support of maintenance and grounds keeping. Additional personnel will be added for Lincoln Park Pool in FY23 as the new facility opens.

Additional equipment required includes a cargo van for construction services for \$59,103, two vehicles for Project Managers at \$118,206, and Athletic Turf Equipment for \$61,000. Large maintenance projects are scheduled for the Administration Building Roof Replacement for \$300,000, Security X-Ray Equipment for MSO Judicial & Courthouse for \$170,000, a renovation for the Procurement division offices for \$175,000, and Exterior/Interior Paint for 66<sup>th</sup> Street Maintenance Facility for \$84,347.

### Public Works

The FY22 Recommended Budget places focus on the transportation needs of our county. While significant projects are sited in the FY22-26 CIP for Transportation, continued emphasis on the maintenance of roadways is a priority. As a direct effect of increased usage of roads by population, the County has maintained its increased road resurfacing program within the Unincorporated area of the County. The Unincorporated MSTU provided another \$500,000 to

the annual program in FY20 to bring the complete annual investment in resurfacing to \$5.3 million and the budget maintains this annual investment.

In addition, increased levels of maintenance have been added which are as follows:

- Sidewalk Replacement/Repair with contracted services - \$175,000
- Tree Trimming Countywide with contracted services - \$500,000
- Traffic Calming devices - \$34,700
- Traffic Calming Devices installation support - \$100,000
- Additional Shell Placement on County Shell Roads - \$500,000
- Curbed Street Sweeping – Additional Contracted - \$115,000
- Stormwater Basin Maintenance – Contracted - \$250,000

For support of response efforts, the budget increases overtime allotment for Highway response by \$210,000, establishes an Emergency Management Coordinator for \$69,589, and establishes a North County Service Request/Response of two Maintenance Technicians. Overtime for Stormwater has been increased by \$200,000 to aide in response as well as a State Work Squad for Stormwater for \$111,000.

Additional equipment identified within the budget for Public Works includes the following items:

- Fleet and Public Works Warehouse Cart Additions - \$69,708
- Rotary Symmetric Lift – 66<sup>th</sup> Street Fleet Facility - \$36,000
- Rolling Jacks – 26<sup>th</sup> Ave E Fleet Facility - \$84,000
- Hydroseeder and Dump Truck for Stormwater - \$494,000

As noted earlier, positions have been added for increased capital projects workloads as well as response to maintenance levels. All additions efforts are to increase efficiencies in workloads and maintain service levels.

### Utility System

The Utility System continues to expand with the growth of our county. Additions to customers directly correlates with increases in population. Over the last five years, heavy maintenance on the aging infrastructure has been a high priority. The continued growth in Manatee County has placed demands on the finances of the system. The Utility System has maintained rates since April 2018 without an increase. However, Raftelis, the rate consultants, are recommending a 3.5% increase in water and wastewater rates for FY22 based on a recently completed water and wastewater study. Raftelis also identified 0% increase in FY23 which should be re-evaluated in FY22 due to rising operating and capital costs. The CPI for water and sewer maintenance during the period of FY18 through FY21 has grown approximately 3.2% per year with FY21 showing a 2.0% increase. Recommended effective date for the rate increase is October 1, 2021 with the start of the new fiscal year.

The FY22 Budget increases in the Potable Water System by three positions: one Utilities Water Lead Coordinator, one Maintenance Data Coordinator (WTP), and one Scada Instrumentation Technician (WTP). The Wastewater Division is increasing by three positions in response to service levels: A Utilities Maintenance Technician (NRWRF) and two Lift Stations Utilities

Maintenance Technicians. The Wastewater Division is upgrading technology by \$58,000 for two specific technology items. The first item is remote communication & control for portable equipment for lift stations for \$40,000 and updated software for the Wastewater Lab for \$18,000. The Utilities Business operations is adding two Customer Service Representatives. Equipment needs placed within the Utilities Potable Water System and Wastewater System which include a Mini Excavator & Trailer (Potable Water Distribution) for \$115,702 and repairs and maintenance upgrades (WW) \$24,000.

Another large maintenance need for the Utility System is within Solid Waste. The Solid Waste section will increase positions by one Solid Waste Enforcement Officer. The Solid Waste division has also identified in FY22 an evaluation of a new Landfill acquisition which must begin with \$200,000 identified for the task. Three large equipment items are identified as follows: a replacement of a Compactor at \$1,100,000, replacement of a Grader at \$327,050, and placement of a Tarponic Tarp Machine for \$80,000. All requested increases are to keep up with demands of service and to maintain service levels.

### **Investment in Innovation**

Manatee County has made significant investments in technology over the last six years. In keeping with technological advancement, we are continuing to upgrade our system to maintain a viable network. There are two identified programs that have been designated within the General Fund Contingency for Reserve to address continued upgrades. The first is an overall enterprise project for upgrades of \$345,000 which will assist to upgrade our network as the continued voice, video, and enhanced imagery demands increase. The second project is to enhance data protection for \$435,000 for continuous threats to the system. An overview of the projects will be brought back to the Board for approval before funding is moved from reserves. Automated Systems Maintenance (ASM) is our Internal Service Fund for maintenance of our organizations individual computers and currently uses a home-grown software system for inventory count and allocation. The old software is at end-of-life and the goal is to upgrade not only for technology but for efficiency. The FY22 budget provides for an upgrade to a software program for \$45,000 for better asset tracking, downtime, and overall maintenance.

Within this budget, continued use of Pictometry is scheduled for \$293,892. The cost of the project has been allocated among the largest users, including the Property Appraiser, Sheriff, Building & Development Services, Public Safety, Public Works, and Utilities.

### **Constitutional Officers**

The Sheriff requested an overall increase of \$15.2 million, with an additional 22 employees and the County Administration's recommendation is to fund the requested base increases of \$10.5 million, 19 additional personnel for \$2.6 million for a total increase of \$13.1million. The additions include the following deputies: seven Law Enforcement Deputies, a School Resource Officer, a Resource Assistance program Deputy, three Marine Deputies, one Resource Assistance Program Deputy, one Body Worn Camera Deputy, and a Domestic Violence Unit Detective. For additions to administrative personnel, the following additions are within the budget: one Fleet

Mechanic, a Crime Analyst, a Paralegal, a Public Records Coordinator, and a Professional Compliance Coordinator. With salaries and related equipment, total additions are \$2.6 million. The Domestic Violence Unit Detective, the Crime Analyst, the Public Records Coordinator, and the Professional Compliance Coordinator are scheduled to begin April 1st. The request includes funding of \$1.3 million for the 8% Health Insurance increase for the employer, \$1.6 million FRS increases and \$ 2.9 million for 3.9% increases in salaries.

For FY22, the Sheriff has requested to add a School Resource Officer at Palm View K-8 school. Costs for service of the School Resource Officers is allocated between the Manatee County School Board and Manatee County Board of County Commissioners. The breakdown is as follows:

School Resource Officers	Deputies	Supervisors	Total	School Board	Manatee County
Middle Schools	10	1	1,419,149	690,559	728,590
High Schools	7	2	1,293,188	631,036	662,152
MTC	1	-	135,438	65,990	69,448
Total	18	3	2,847,775	1,387,585	1,460,190

The CIP FY22-26 identifies several Sheriff projects which will be funded. The Sheriff’s Fleet Facility of \$6.9 million and the New Property Evidence Building for \$6.8 million will have funding in FY22. The Jail New Medical Wing is scheduled to begin construction in FY22 and will have a final total cost of \$16.1 million when completed. In addition, the MSO Juvenile Justice Building is scheduled for building upgrades of \$2.5 million.

The Clerk’s budget has an overall increase in base of \$45,901. An additional increase includes a 3.9% increase in salaries, health insurance increase of 8% for the employer, and 8% for the employee. Total change is \$245,558 with the total budget for the Clerk for FY22 is \$8,211,314.

The Supervisor of Elections has requested an increase in base costs of \$44,483 and has been adjusted for a 3.9% increase in costs for personnel, and the health insurance increase of 8% for both the employer and employee for FY22 for a total budget of \$2,660,354.

The Property Appraiser’s budget is approved through the State of Florida. Their budget has been submitted to the State of Florida for a total budget of \$6,621,511 for FY22. The Property Appraiser’s budget includes an increase in personnel of 3.9% for \$231,343, health insurance increases of 8% for the employer will be adjusted before the Public Hearings. The Board of County Commissioner’s allocation is \$6,291,921 which is inclusive of the pictometry contract which represents an increase to the Board of \$363,421 from FY21 Adopted.

The Tax Collector’s budget has been calculated based upon property taxes proposed and will provide his overall budget once it is submitted to the State of Florida. A full summary is as follows:

A summary of the Constitutional Officer’s funding is illustrated in the following chart:



Constitutional Officers	FY21 Adopted	Additions	FY22 Recommended
<b>Sheriff Budget:</b>			
Sheriff Base	\$ 127,604,275	\$ 3,889,048	\$ 131,493,323
Requested Services	8,711,275	962,633	9,673,908
13 Deputies/1 Detective	-	2,318,914	2,318,914
5 Administrative	-	252,173	252,173
FRS	-	1,644,592	1,644,592
Health	-	1,070,280	1,070,280
Salary Reserves - 3.9%	-	2,922,838	2,922,838
	<u>\$ 136,315,550</u>	<u>\$ 13,060,478</u>	<u>\$ 149,376,028</u>
<b>Clerk's Budget</b>			
Clerk's Base	\$ 7,965,756	\$ 45,901	\$ 8,011,657
Salary Reserves - 3.9%	-	199,657	199,657
	<u>\$ 7,965,756</u>	<u>\$ 245,558</u>	<u>8,211,314</u>
<b>Supervisor of Elections</b>			
Supervisor's Base	\$ 2,556,549	\$ 44,483	\$ 2,601,032
Salary Reserves - Health Ins	-	11,648	11,648
Salary Reserves - 3.9%	-	47,674	47,674
	<u>\$ 2,556,549</u>	<u>\$ 103,805</u>	<u>\$ 2,660,354</u>
<b>Property Appraiser</b>			
Property Appraiser's Base	\$ 6,356,640	\$ 33,528	\$ 6,390,168
Salary Reserves	-	231,343	231,343
	<u>\$ 6,356,640</u>	<u>\$ 264,871</u>	<u>\$ 6,621,511</u>
			<u>\$ 6,291,921</u>
<b>Tax Collector</b>			
Tax Collector's Base	\$ 11,447,034	\$ 1,240,289	\$ 12,687,323
	<u>\$ 11,447,034</u>	<u>\$ 1,240,289</u>	<u>\$ 12,687,323</u>

### Court Supported Offices

All Judicial Programs personnel were treated in the same manner as the Board's employees with the 1.0% increase in salaries and 2.9% for minimum wage adjustment. In addition, the health insurance was increased for personnel supported by Manatee County for 8% for the employer and 8% for the employee. The FY22 budget includes continued support of a Guardianship Monitor to support Court Administration. Drug Court has been maintained through grants but with a commitment from the Board to place in reserves the needed funding for the program in the event the grants did not materialize. For Drug Court, we have placed \$101,140 within expenses and \$166,600 in reserves in anticipation of grants will continue for FY22. Total funding available for Drug Court \$267,740 for Drug Court counseling and \$332,299 for Probation Substance Abuse. Total budget for Court Administration for FY22 is \$1,307,283.

The State Attorney's office base budget was increased by \$75,472 which includes internal costs and salaries. The Public Defender has increased by \$20,054. The Guardian Ad Litem has a base decrease of \$1,792.

Judicial Programs	FY21 Adopted	Additions	FY22 Recommended
<b>Court Administration</b>			
Base	\$ 933,534	\$ (1,605)	\$ 931,929
Salary Reserves - 3.9 %	-	20,196	20,196
Salary Reserves - Health Ins	-	4,978	4,978
Technology	383,301	(33,121)	350,180
	<u>\$ 1,316,835</u>	<u>\$ (9,552)</u>	<u>\$ 1,307,283</u>
<b>State Attorney</b>			
Base	\$ 274,436	\$ 56,000	\$ 330,436
Salary Reserves - 3.9%	-	8,945	8,945
Technology	357,536	10,527	368,063
	<u>\$ 631,972</u>	<u>\$ 75,472</u>	<u>\$ 707,444</u>
<b>Public Defender</b>			
Base	\$ 195,414	\$ -	\$ 195,414
Salary Reserves - 3.9%	\$ -	12,505	12,505
Technology	316,559	7,549	324,108
	<u>\$ 511,973</u>	<u>\$ 20,054</u>	<u>\$ 532,027</u>
<b>Guardian Ad Litem</b>			
Base	\$ 115,746	\$ (8,416)	\$ 107,330
Salary Reserves - Health Ins	-	974	974
Salary Reserves - 3.9%	-	3,499	3,499
Technology	19,792	2,151	21,943
	<u>\$ 135,538</u>	<u>\$ (1,792)</u>	<u>\$ 133,746</u>

## Debt

The current economic climate for borrowings is excellent as interest borrowing rates are at an all-time low. With the large capital improvements anticipated for Manatee County there are significant debt issues which will occur. On June 8, the Board is set to approve two lines of credit both at \$40.0 million. One of the lines is for all IST capital projects which are reaching cash flow shortfalls due to timing. The second credit line is for Non-IST projects within the budget and is being used to assist with financing during project's design and engineering phase. At the point the projects reach construction and efficient use of financing, a bond will be issued for reimbursement of the Credit Line and for permanent construction financing.

Governmental debt within the FY22-26 CIP, \$176.3 million of debt issuance is planned. The use of debt will be second to reduction of reserves beyond operating reserves. The use of Credit Lines will be used to be efficient with financing. Of this debt, there are two projects specifically supported by Tourist Taxes. The projects are the Convention Center Expansion for \$16.3 million and the Premier Sports Soccer Multi-Purpose Building for \$8.0 million. These were designated Tourist Tax projects which would have used Tourist tax revenues for debt service payments. Governmental debt also includes \$28.1 million issuances for Parks and \$131.8 million for Transportation. A Debt service reserve has been designated within the General Fund for debt

Debt for Proposed CIP 22-26	
<b>General Government</b>	
Buildings	\$ 16,344,872
Parks	28,111,714
Transportation	131,798,861
	<b>\$ 176,255,447</b>
<b>Enterprise</b>	
Water	\$ 31,284,825
Wastewater	41,569,100
	<b>\$ 72,853,925</b>
<b>Total Debt</b>	<b>\$ 249,109,372</b>

payments.

The Utilities system is scheduled for \$72.9 million to be issued between FY22 and FY23. The opportunity to issue a credit line to use financing effectively is an excellent opportunity. Bonding will then be used when ready to begin the timeline of the bond spend down. With both issuances, the use of effective timing of market conditions will be part of the decision for the Board. Debt service will be maintained by Utility rates derived from the system.

Manatee County has developed strong credit worthiness and superior credit rating of AA+ and AAA given by Fitch Ratings for each General Government and Public Utilities System, respectively, and Aa2 and Aa1 by Moody's as assessed by both rating agencies in December 2017. Such strong credit ratings allow the county to issue bonds at lower market interest rates and without bond insurance requirements.

### Capital Improvement Plan

FY22-26 Capital Improvement Plan (CIP) reflects \$868.3 million of project activity within the five-year CIP, future CIP of \$ 106.4 million, and \$ 863.2 million of projects already appropriated and underway for a total CIP of \$1.8 billion. The County has adjusted its CIP to identify two types of categories for its projects which are Governmental and Enterprise projects. To be reflective of the categories with the Infrastructure Sales Tax projects, the CIP projects are further subdivided in categories like the Infrastructure Sales Tax (IST) projects. Thus, CIP is divided in the following major categories:

- Governmental:           General – Building/Renovations, Libraries, Parks and Natural Resources, Public Safety, Technology and Transportation.
- Enterprise:               Potable Water, Solid Waste, Stormwater, and Wastewater.

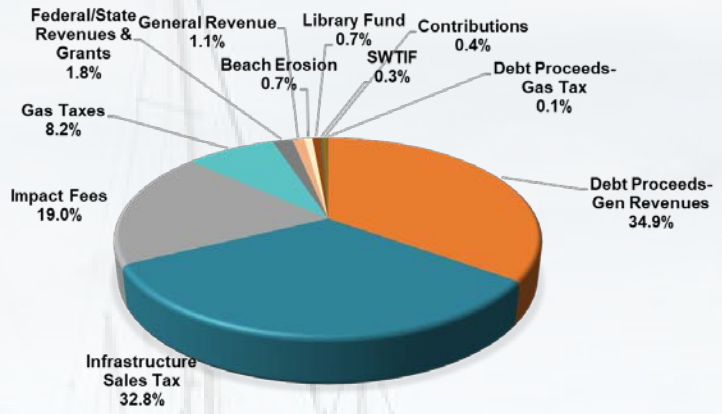
The CIP has been established within one volume which contains all projects currently active within the CIP system and projects in need of planned funding over the next five years and in future years. All projects involved with Infrastructure Sales Tax funding have been identified within the category summary and within the individual sheets.

**Governmental Categories**

The Governmental CIP projects reflect an investment of \$483.8 million between FY22 through FY26. Future funding beyond FY26 for these projects is \$21.1 million and funding already appropriated with these projects to date is \$455.1 million. Total Governmental CIP projects within the time frame total \$960.0 million.

**Governmental CIP - Sources**

Debt Proceeds-Gen Revenues	\$	176.3
Infrastructure Sales Tax		165.5
Impact Fees		96.1
Gas Taxes		41.3
Federal/State Revenues & Grants		9.2
General Revenue		5.6
Beach Erosion		3.7
Library Fund		3.5
SWTIF		1.3
Contributions		2.0
Debt Proceeds-Gas Tax		0.4
	\$	504.9
Prior Appr		455.1
	\$	960.0



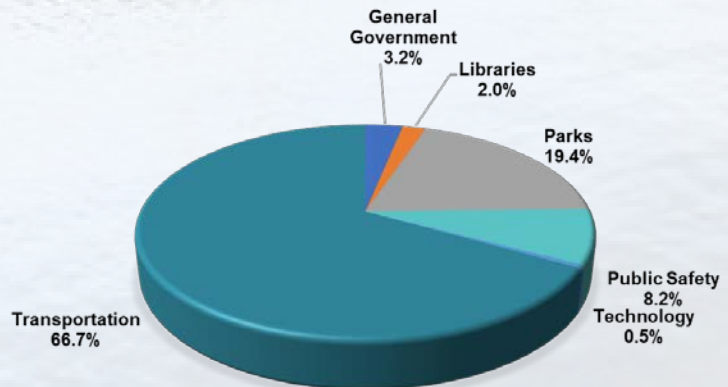
The largest funding source in the Governmental section is debt which is scheduled to be issued over the 5 years for \$176.3 million to be paid by General Revenues. A small portion of the debt of \$0.4 million will be paid by Gas Taxes. The next largest funding source is from the Infrastructure Sales Tax at \$165.5 million. Impact Fees reflect \$96.1 million and Gas Taxes reflect \$41.3 million. \$9.2 million for Federal/State Revenues and Beach Erosion funds provided funding for the Beaches and Waterways. General Revenue and SWTIF funds contribute \$5.6 million and \$1.3 million respectfully. Contributions are sited for \$2.0 million for the Animal Services project.

Debt is reflected above for \$176.3 million and although represented by General Revenues, there are two projects which will be using Tourist Taxes for their debt service. Both the Convention Center Expansion for \$16.3 million and the Premier Sports and County Service Center & Improvements for \$6.5 million which will be repaid with Tourist taxes for debt service.

Highlights of the FY22-26 CIP for the Governmental elements are as follows:

**Governmental CIP - Uses**

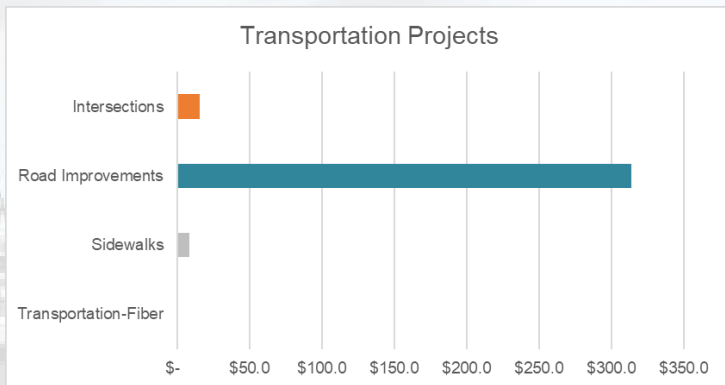
General Government	\$	30.5
Libraries		18.9
Parks		186.4
Public Safety		79.1
Technology		4.5
Transportation		640.6
	\$	960.0



The largest investment of the Governmental CIP is Transportation. The FY22 Budget places 25.9% of all new infrastructure investments into Transportation infrastructure projects.

## Transportation

Transportation has total projects of \$640.6 million of which \$302.5 are projects already existing with budget appropriation and \$338.1 million of new investments. Transportation investments are divided into four sub-categories which are Intersections, Road Improvements, Sidewalks and Transportation Fiber Optic (the last of which identifies the costs of fiber within the roadways). The largest Transportation infrastructure investment is for Road Improvements at \$313.7 million or 92.8%. Investment in the Transportation area can be illustrated as follows:



Intersections	\$	15.5	4.6%
Road Improvements		313.7	92.8%
Sidewalks		8.4	2.5%
Transportation Fiber Optic		0.5	0.1%
	\$	338.1	100.0%

### Intersection Improvements occur at the following areas:

- 17<sup>th</sup> St E at US 41-(*Construction*)
- 53<sup>rd</sup> Ave W at US 41-(*Construction*)
- 53<sup>rd</sup> Ave W at 26<sup>th</sup> Street West
- 63<sup>rd</sup> Ave E @ 9<sup>th</sup> Street
- 69<sup>th</sup> Street E and Erie Road
- Bayshore Gardens Parkway at 34<sup>th</sup> Street West
- Creekwood Boulevard Improvements
- Ellenton Gillette Rd – Mendoza Rd (37<sup>th</sup> St E)
- Players Drive at Lorraine Rd
- Port Harbour Parkway at Kay Road
- Tuttle Ave at Whitfield Avenue
- Verna Bethany Road

## Road Improvements

In the FY22-26 CIP, there are 33 various road projects which require funding totaling \$313.7 million. Within the 33 projects, there are seven projects which have been started and are subsequent stages of construction and need additional funding of \$67.5 million, 23 new road projects to be initiated for \$236.8 million, and three projects are bridge replacements for \$9.4 million.

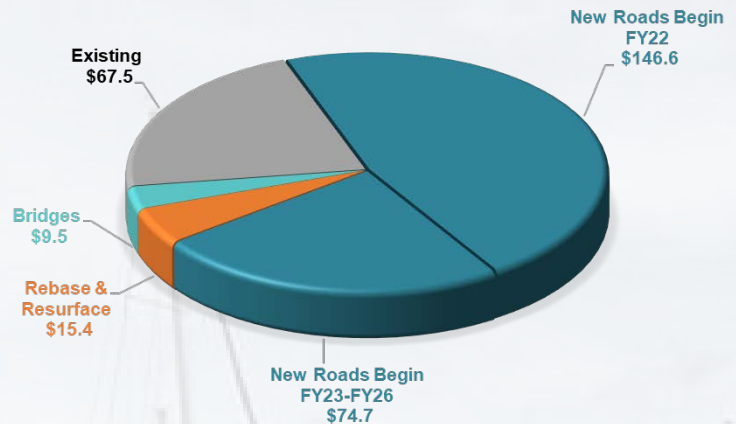
Existing road improvement projects that have been identified for additional funding of \$67.5 million are as follows:

- 9<sup>th</sup> Ave NW – 92<sup>nd</sup> St NW – 99<sup>th</sup> St NW for \$9.3 million
- 27<sup>th</sup> St E – 38<sup>th</sup> Ave E – 26<sup>th</sup> Ave E for \$4.9 million
- 44<sup>th</sup> Ave -44<sup>th</sup> Ave Plaza E – Lakewood Ranch for \$20.0 million (*Final phase- four-lane*)
- Canal Road – US 301 – US 41 for \$21.2 million (*four-lane*)
- Upper Manatee River Road – Mill Creek Bridge for \$2.6 million
- Upper Manatee River Road – Gates Creek Bridge for \$2.0 million.
- Whitfield Ave E from 301 Blvd to US 301 for \$7.5 million

The start of 23 new road improvements projects has been scheduled within the FY22-26 years for a total cost of \$236.8 million. Within the CIP plan, 70% of the new road improvement projects (16 out of the 23 projects) of all new road improvement projects will begin in FY22. The 16 projects to begin in FY22 for road improvements can be identified as 10 projects for existing two-lane improvements or four lane improvements and 6 projects for maintenance. The 10 projects for existing two-lane or four-lane improvements are as follows for \$140.6 million:

- 28<sup>th</sup> Avenue East - US 301 to 17th St E for \$1.4 million
- 51<sup>st</sup> Avenue East – US301 to 17<sup>th</sup> Street East for 1.7 million (*four-lane*)
- 59<sup>th</sup> St W from Cortez to Manatee Ave for \$23.4 million (*four-lane*)
- 63<sup>rd</sup> Ave E US 301 to Tuttle Ave for \$16.2 million (*four-lane*)
- 75<sup>th</sup> St -20<sup>th</sup> Ave W to Manatee Ave for \$11.1 million (*four-lane*)
- Erie Road – Martha Road to US 301 in Parrish for \$13.1 million (*four-lane*)
- Lena Road – South of 44<sup>th</sup> Ave E to Landfill Road for \$6.9 million
- Lorraine Road – SR 64 to 59<sup>th</sup> Ave East for \$38.1 million (*four-lane*)
- Moccasin Wallow Road – Segment 2 & 3 \$6.0 million (*four-lane*)
- Upper Manatee River Rd N of SR64 to Fort Hamer Bridge for \$22.7 million (*four-lane*)

## TRANSPORTATION - ROAD IMPROVEMENTS \$313.7 MILLION



The remaining 6 out of 16 projects beginning in FY22 are for rebase and resurfacing projects, median landscape improvements and a rural road improvement program. These six projects for \$39.3 million will begin in FY22 and are as follows:

- 75<sup>th</sup> St W – Cortez Road – Manatee Ave for rebase and resurfacing for \$2.5 million
- 9<sup>th</sup> Street East – US 301 to SR64 for rebase and resurfacing for \$2.1 million
- Lockwood Ridge Road – 56<sup>th</sup> Ave Ter E – University Parkway for rebase and resurfacing for \$7.6 million
- 53<sup>rd</sup> Ave W – 14<sup>th</sup> St W -43<sup>rd</sup> St W for \$2.4 million for rebase and resurfacing
- 63<sup>rd</sup> Ave Median/Cortez Landscape Improvements for \$0.8 million
- A Rural Road improvement program for the final shell roads in the county to be upgraded for \$23.9 million over four years.

The remaining seven road improvements projects total \$56.8 million and will begin between FY23 and FY26. These projects are identified as follows:

- 37<sup>th</sup> St E - 38<sup>th</sup> Ave E - SR 70 for \$13.0 million beginning in FY26 and for which a portion will be in future years outside FY22-26.
- 51<sup>st</sup> St W from 21<sup>st</sup> Ave W to Cortez Road for \$13.4 million beginning in FY25 and for which a portion will be in future years outside FY22-26
- 53<sup>rd</sup> Ave W from US 41 to 26<sup>th</sup> Street W for \$10.8 million beginning FY24
- 59<sup>th</sup> St W – 33<sup>rd</sup> Ave Dr W – Cortez Rd for \$7.7 million beginning FY24
- 59<sup>th</sup> St W – Riverview Blvd – Manatee Ave W for \$10.2 million beginning FY24
- Buckeye Road for \$1.1 million beginning FY24
- Neighborhood Reconstruction Program for \$600,000 beginning FY23

The three bridge replacements projects total \$9.5 million and are scheduled to begin in FY22. These projects are as follows:

- Golf Course Rd over Gamble Creek for \$5.4 million (Bridge Replacement)
- Kay Road over Cypress Strand/Port Harbour Parkway for \$2.1 million (bridge replacement)
- Duette Rd Bridge Replacement for \$2.0 million beginning FY22

### Sidewalks

The importance of safety for our citizens and for our children walking to school are a high priority for our community. Currently, 22 fully funded sidewalk projects are underway for a total of \$13.7 million before the start of the FY22-26 CIP. To continue the commitment of the Board to the walking safety of our county, the FY22-26 CIP includes an additional investment of \$ 8.4 million for 22 projects (19 of which are new projects) are identified.

Several highlights of the new additional funding include:

- Samoset Sidewalk Safety improvements for \$1.2 million

- Memphis Neighborhood Sidewalks additional investment of \$1.1 million
- Erie Road E-W Sidewalk – Phase II for \$2.3 million
- Bayshore Rd – 72<sup>nd</sup> St Ct E – US 41 for \$0.8 million
- Whitfield Ave – 15<sup>th</sup> St E – 9<sup>th</sup> Ave E for \$0.2 million
- Palma Sola – 34<sup>th</sup> Ave W – 27<sup>th</sup> Ave W for \$0.4 million
- 75<sup>th</sup> St W – Cortez Rd – 53<sup>rd</sup> Ave W for \$0.4 million

Total investment in sidewalks at the end of the 5-year CIP plan within Manatee will be \$22.7 million. For a complete listing, please see FY22-26 CIP Plan.

Specific to the FY22 Budget, Transportation investments include an investment of \$71.0 million with Intersections at \$6.7 million, Road Improvements investment of \$60.1 million, and Sidewalks investment at \$4.2 million.

## **Public Safety**

Public Safety is identified with a \$44.4 million (4.56%) of investment in the FY22-26 CIP. Within Public Safety, there are five sub-categories of funding. These categories include the following: 911 & Technology, Animal Services, Building and Renovations, Criminal Justice & Public Safety, and Law Enforcement. Total investment in these categories is \$79.1 million with \$34.6 already appropriated. The additional funding of \$44.5 million is the amount of investment identified in the CIP and discussed below.

### 911 & Technology

The Next Generation 911 project provides a critical updated platform for 911 system with an additional investment of \$1.0 million. EMS cardiac monitors are scheduled for an additional investment of \$1.3 million.

### Animal Services

The donation of the Bishop Animal Shelter from The Mary E. Parker Foundation, the scheduled \$10.0 million construction of one new animal shelter for our county has changed. The new Bishop Animal Shelter has the availability of a second building to be utilized, however, upgrades to the second building and grounds totals \$4.0 million. With the substantial growth in Manatee County, a second shelter in the east county is still a priority. After the addition of the Bishop Animal Shelter, the east county facility has been adjusted to be a \$6.0 million shelter.

Both projects would develop in FY22 with construction beginning in late FY22 or early FY23.

### Criminal Justice & Public Safety

In FY22, construction is scheduled to begin for MSCO Jail New Medical Wing for \$14.2 million. Design for the project began in FY21 for \$1.9 million and when the project is completed, the total project cost will be \$16.1 million. Three base stations for EMS are scheduled within the CIP: The Moccasin Wallow Rd EMS Station and ambulance for \$3.2 million which begins in FY22, North County EMS Base station at \$1.0 million in FY23, Lake Manatee EMS Base station for \$2.1 million in FY24. EMS Station Alerting equipment in FY24 for \$680,000. The final project is the Public Safety Complex Parking Expansion for \$500,000 to prepare the area for major events in FY24.



## Law Enforcement

There are two projects scheduled for investment in this area which have been moved forward to FY22 for the Manatee County Sheriff Department. The MCSO Fleet Facility is scheduled for completion with \$6.9 million for design and construction. The second project is the MCSO New Property Evidence Building which is scheduled for \$6.8 million designated for design and construction.

## **Parks**

Parks is scheduled for investment of \$186.4 million within the FY22-26 CIP with total new funding of \$85.9 million and prior appropriations of \$100.4 million. The Parks category is divided into several sections: Athletic Fields, Beaches/Waterways, Boat Ramps, Parks & Aquatics, Preserves, and Recreational Buildings & Playgrounds. There are 88 projects within this category with only 15 of the existing projects requiring additional funding. Also, there are 17 new projects which do not have prior appropriations from previous budgets.

### Beaches/Waterways

This category contains three new projects: An Artificial Reef construction of \$2.0 million beginning in FY22, Coquina Beach Stabilization Structures for \$2.8 million, and the Longboat Pass Jetty Rehabilitation of \$1.6 million. Additional funding for existing projects at Central Beach Nourishment 2019 and Coquina Beach Additional Sand Replacement are scheduled for \$943,600 and \$481,300 respectively.

### Boat Ramps

COVID 19 has highlighted the desire for more outside activities and boat ramps are being given additional investment. The Kingfish Boat Ramp Renovation construction is scheduled for FY22 for \$4.5 million funded with RESTORE Act grant funding. The Peninsula Bay Boat Ramp is identified to begin in FY23 for \$7.1 million.

### Parks & Aquatics

Within this section, there are 31 active projects for \$33.8 million and several of these existing projects have additional investments through the FY22-26 timeframe. Additional funding is identified for the following: Airport Perimeter Trail for \$1.3 million, John Marble Splash Pad received \$355,000 for construction, Kinnan Park will receive an additional \$925,000 for construction phase in FY22, and GT Bray Park Tennis Court Replacement has additional funding of \$150,000 for completion in FY22. In addition, Washington Park Phase I will receive an additional \$1.8 million for final construction in FY22 and additional \$287,500 for Phase III in FY24. Parrish Community Park project will receive \$10.2 million for the construction phase which will start in FY22.

There are five new projects for the FY22-26 CIP which include Premier Sports Complex Swimming Pool for \$13.6 million which will begin design in FY22. The CIP plan also identifies Lakewood Ranch Park Improvements for \$1.6 million. Additionally, \$280,490 has been identified for investment in FY22 for the GT Bray Bright Outlook Restroom and \$650,000 for the Portosueno Park North Seawall in FY22.

## Preserves

The Preserves section has \$16.5 million previously appropriated, and the CIP FY22-26 adds an additional \$1.3 million to the section. Robinson Preserve – Boardwalk repairs include investment of \$445,000 over the five-year period for repairs. Boardwalks at Emerson Point Preserve and Leffis Key Preserves will receive \$142,001 for repairs. Rye Preserve scenic Trail and Amenities Improvement for \$718,000 (FY23). Recreation Buildings & Playgrounds

This category will receive an investment of \$ 14.8 million over the next five years with the majority occurring in FY22 and FY23. The John H. Marble Park – Gymnasium Removal/Replacement will receive an additional \$4.5 million construction in FY22, the Premier Sports complex – Pickleball/Racket Center for \$3.2 million in FY22, and the Premier Sports Soccer Multi-Purpose building will receive \$5.7 million beginning in FY22. Three additional investments include the Bennett Park – Playground Shade Structure for \$30,000, improvements to the GT Bray Recreation Center Playground for \$509,864 and the Lakewood Ranch Park – Destination Playground for \$937,500.

## **Libraries**

Our libraries have three projects within the FY22-26 CIP. The Braden River Library Expansion has prior appropriation for \$2.7 million with no need of additional funding in the Plan. The East County Library project is scheduled for construction phase beginning in FY22 and additional investment of \$13.1 million for a total investment of \$14.9 million which is based upon design estimates. Finally, the Rocky Bluff Library Expansion will begin in FY24 for a total investment upon completion of \$1.3 million.

## **Technology**

In continuing the emphasis on maintaining our technology, there are three projects listed within the Technology section, however only one project requires additional funding for \$3.1 million. This is for the planned upgrade and replacement for the Data Center Technology in FY22 for \$3.1 million.

## **General Government**

The final category holds four projects that are defined under the category General Government projects. Only two of the four projects identified require investments starting in FY22. The MSO Juvenile Justice Building will require \$2.5 million in FY22 and the Convention Center Expansion will begin design for \$16.3 million in FY22. Please see the debt section for further discussion of the issuance.

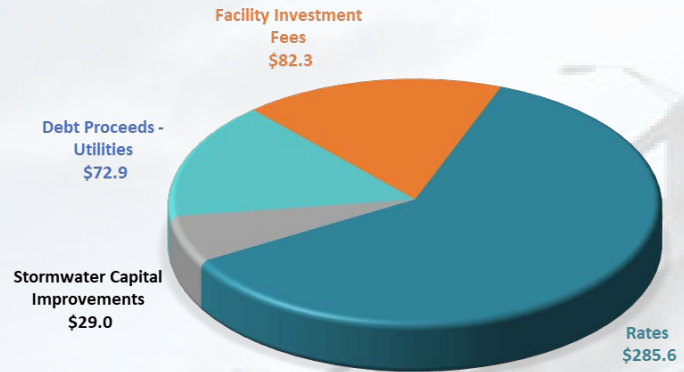
Funding for the FY22-26 CIP Governmental projects, reflects new investments of \$504.9 and prior appropriations of \$455.1 for a total of \$960.0 million.

## **Enterprise Categories**

The FY22-26 CIP also presents all Enterprise projects in separate categories and contains 267 projects. In reviewing this section, we have separated this section into four sections: Potable Water, Solid Waste, Stormwater, and Wastewater. The Enterprise section represents total budget investment of \$877.9 million with prior appropriations of \$408.1 million and new investments within the FY22-26 plan for \$469.8 million.

**Sources of Funds**  
**Enterprise CIP - Sources**

Debt Proceeds - Utilities	\$	72.9
Facility Investment Fees		82.3
Rates		285.6
Stormwater Capital Improvements		29.0
		469.8
Prior Appr		408.1
	\$	877.9



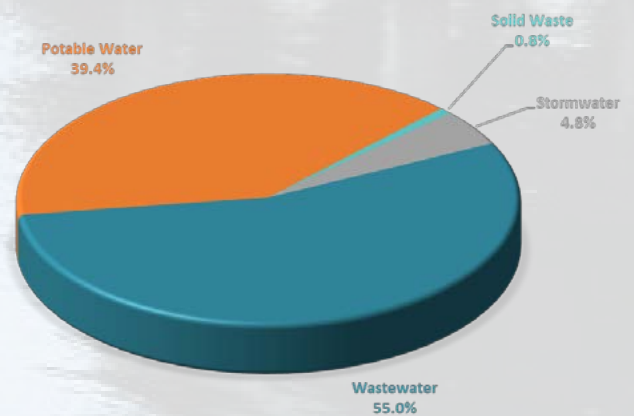
Utility Rates represent 60.8% of the new funding for investment within the Utility System at \$285.6 million. Facility Investment Fees, which are funds collected from growth, represents 17.5%, or \$82.3 million of all new funding and \$29.0 million, or 6.2%, of new funding is from Stormwater Capital Improvement funding the majority of which comes from the Solid Waste system.

This Utility CIP plan reflects a debt issuance of \$72.9 which will occur in FY22 to provide for projects occurring in FY22 and FY23. Of the debt issuance, \$31.3 million represents projects for the Potable Water Section and \$41.6 million represents Wastewater projects. The debt service will be repaid through rates and/or Facility Investment Fees as appropriate.

Highlights of the FY22-26 CIP for Enterprise projects are as follows:

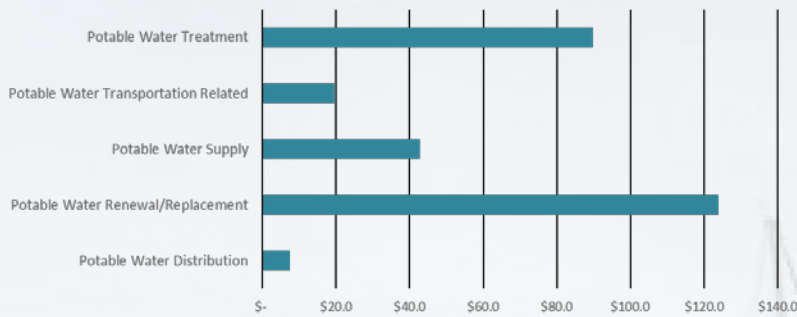
**Enterprise CIP - Uses**

Potable Water	\$	346.6
Solid Waste		6.9
Stormwater		41.9
Wastewater		482.5
	\$	877.9



**Potable Water**

Potable Water section reflects total investment of \$346.6 million in the following five sections: Distribution, Renewal/Replacement, Supply, Transportation Related, and Treatment. Within Potable Water, \$194.2 million represents projects which have prior appropriation and FY22-26 CIP recommends \$152.3 million of new funding in Potable Water projects.



Based upon the investment in the FY22-26 CIP, Potable Water Renewal and Replacement sections represents 36.4% of the investment at \$126.3 million. This reflects the emphasis the Utility Department has placed over the last several years to maintain the aging system.

Potable Water Treatment represents \$97.0 million (28.0%) and Water Supply at \$43.1 million (12.5%) of total investment of funding. The remaining items, Potable Water Transportation Related projects and Potable Water Distribution projects at \$49.2 million (14.2%) and \$31.0 million (8.9%) respectfully.

### Solid Waste

The Solid Waste System identifies two projects within the CIP. Lena Road Stage II Gas Expansion Phase I, II, & III has prior appropriations of \$2.2 million. Within the CIP, a new investment of \$4.1 million in the project in FY22, FY24, and FY26. Source of funding is Solid Waste fees.

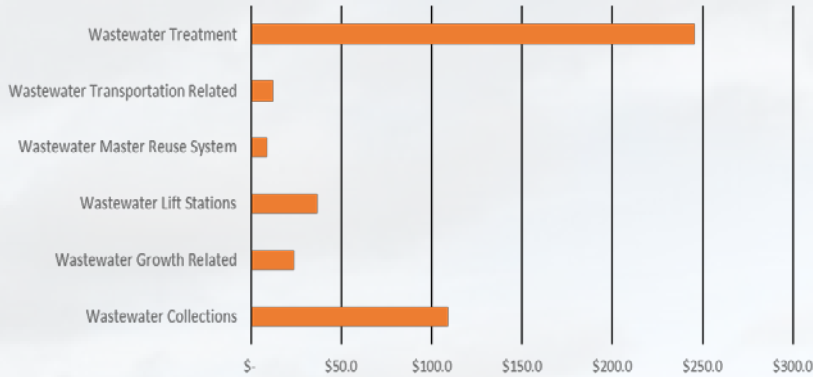
### Stormwater

The Stormwater system has 42 projects within the FY22-26 CIP. These projects have prior appropriations of \$12.9 million. Investment over the next five years, and future years, reflect an investment of \$ 29.0 million.

### Wastewater

Within the Wastewater section, the overall investment is \$482.5 million which represents \$198.1 million prior appropriation and \$265.4 million of new investments. When reviewing the overall investment of funds, the illustration below identifies 52.8% of all funding will be placed in Wastewater Treatment at \$254.8 million. The next largest section is Wastewater Collections at \$123.4 million at 25.6% of investments. The Wastewater Lift Stations represent total investment of \$43.3 million or 9.0%. The remaining sections of Transportation Related (\$33.8 million), Master Reuse System (\$10.1 million) and Growth Related (\$17.0 million) projects collectively represents the remaining 12.6% of total investment in projects. Many of the Wastewater projects are maintenance projects which have been designed to repair the system.

As noted in the Potable Water description, the last several years the Utilities Department has focused on the need for large maintenance projects based upon the age of the system. The FY22-26 Plan continues to support that vision.



Overall investment in FY22 for the Utility System will be \$15.2 million from Facility Investment Fees and \$47.1 million in Rates. The investment will be \$64.0 million in Potable Water projects, \$39.1 million in Wastewater projects, and \$1.1 million in a Solid Waste

Projects. The difference of total available revenues of \$62.3 million and the cost of expenses of \$104.2 provides the shortfall which will be established by bond issuance for the difference.

### County Reserves

After the reductions in revenues and changes of expenses, the critical question becomes what amounts reside within reserves. Manatee County has four types of reserves which are defined by Florida Statutes which are Reserve for Contingency, Reserve for Salaries, Reserve for Capital Projects, and Reserve for Cash Balance. The first reserve, Reserve for Contingency, holds items held for specific purposes, expenses which are being held until further definition or parameters can be defined, and items designated by the Board. The second type of reserve, Reserve for Salaries, contains budgeted salary changes as indicated in the budget and, historically in Manatee County, holds 3% of existing salaries within reserves and requests access with a budget amendment at the end of the year. The Reserve for Capital is held for capital projects which have not been placed into line items in the budget. The Reserve for Cash Balance holds reserves held designated for emergencies, stabilization of the organization, and the operating reserves. Within the "Budget by Fund" section of the FY22 Recommended Budget, each fund identifies the specific reasons for reserves. In summary, the four categories of reserves are identified and summarized for all funds (governmental or enterprise) for the Budget.

Summary of Reserves	
Reserves for Contingency	\$ 38,702,613
Reserves for Salaries	13,535,295
Reserves for Cash Balance	485,609,704
Reserve for Capital	86,883,691
<b>Total</b>	<b>\$ 624,731,303</b>

The Government Finance Officers Association (GFOA) best recommended practice of governmental accounting and finance is to maintain two months of operating expenses held in

reserves. This reserve is for unforeseen interruptions in revenue so that the services provided by the government may continue.

Within the Reserve for Cash Balance, the Board maintains 20% of operational expenses of each fund in preparation for unforeseen circumstances. This 20% is the calculation to two months of operational expenses held within Reserve for Cash Balance. If there are any funds beyond the 20% which do not have a designation, the funds have been placed into Budget Stabilization. The Budget also \$24.3 million for the Health Self Insurance Fund, and \$36.3 of Landfill Closure.

The following chart identifies the breakdown of the \$499.3 million held within Reserve for Cash Balance:

Cash Balance Reserves	20% Reserves	Stabilization	Other	Total	20% Reserves # of days	Stabilization # of days
<b>General Fund</b>	68.1	4.3	-	72.4	73	4
<b>Transportation</b>						
Highway - Transportation	11.3	4.3	-	15.6	73	28
Highway - Gas Taxes	3.0	4.3	-	7.3	73	105
<b>Impact Fees - Governmental</b>	37.2			37.2	*	-
<b>Special Revenues</b>				-		
Library	2.4	3.1	-	5.5	73	95
Children's Services	2.8	1.9	-	4.7	73	50
Parks	3.4	1.9	-	5.3	73	41
Environmental Lands	0.0	6.3	-	6.3	*	*
Unincorporated MSTU	5.3	3.1	-	8.4	73	42
Building	2.5	2.2	-	4.8	73	64
Tourist Tax - 4 cents	2.5	9.2	-	11.6	73	273
Beach Erosion - 1 cent	0.3	3.5	-	3.7	73	*
Phosphate Severance	0.2	0.8	-	1.0	73	*
FBIP Boating	0.0	1.6	-	1.7	73	*
Other Special Revenues	6.4	5.2		11.6	73	*
<b>Debt Service</b>	3.4	-	-	3.4	73	-
<b>Capital Projects - Governmental</b>	16.2	-	-	16.2	*	-
<b>Internal Service</b>	17.7	4.8	24.3	46.8	73	19
<b>Water/Wastewater</b>			-	-		
Operations	33.2	32.1		65.3	73	70
Maintenance	1.8			1.8	*	
<b>Impact Fees - Utilities</b>	76.3	-	-	76.3	*	
<b>Capital Projects - Utilities</b>	8.2	-	-	8.2	*	
<b>Solid Waste</b>	10.3	13.2	36.3	59.8	73	93
<b>Stormwater</b>	1.9	5.3	-	7.1	*	*
<b>Transit</b>	2.7	-	-	2.7	73	-
<b>Civic Center</b>	0.6	0.1	-	0.7	73	12
<b>Total</b>	317.8	107.2	60.6	485.6		

\*indicates restricted reserves beyond 20% requirement

Noted in the chart above, there are \$107.2 of stabilization reserves. However all but the General Fund are restricted to use for which the revenue was collected. The far-right columns calculate the number of days reserve which are located within Budget Stabilization. As an example, the General Fund Cash Balance Reserves, holds 73 days of Cash Balance and funding beyond the 73 days reflects the balance of Stabilization, which is 4 days.

The focus of this budget is to efficiently spend down reserves for the organization. Highlights of the changes which have occurred includes the decrease of \$21.9 million in the General Fund Stabilization and the remaining tax funds decreased by \$12.1 million for tax funds reserves being reduced by \$34.0 million in total. Growth in tax funds grew by the 20% reserve calculation increasing by \$10.3 million due to growth in expenses. Additionally, the Environmental Lands has increased by \$6.3 million due to the first year of tax. Internal Services reserves were reduced by \$10.7 million.

Capital Projects reserves for both governmental and enterprise projects reduced by \$15.2 million which is in agreement with the additional increases in capital projects.

Special Revenues stabilization reserves were increased by Tourist Tax by \$8.9 million and FBIP reserves by \$1.6 million due to increased revenues well beyond state estimates. The overall stabilization funds decreased Special Revenue reserves by \$12.0 million however with the increase of Tourist Tax and FBIP, the net effect was only a \$1.5 million decrease in funds other than 20% reserves.

A decrease of \$7.5 million occurred within the Enterprise Funds due to a decrease in operational expenses throughout the operations sections and maintenance projects for FY22. The increase in enterprise funds identifies an \$11.7 million increase in stabilization which has occurred in Solid Waste which is building with emphasis for future capital projects.

Impact Fees have significantly increased due to growth for governmental \$5.4 million and for enterprise by \$21.3 million. Both of these items are programmed in the CIP22-26 to deplete the reserves over the next 5 years as projects move into construction phases.

Cash Balance Reserves	20% Reserves	Stabilization	Other	Total
General Fund	6.8	(15.4)	(6.5)	(15.1)
Other Tax Funds	3.5	(0.2)	(11.9)	(8.6)
Environmental Lands Funds	0.0	6.3	-	6.3
Special Revenues	3.0	8.7	(10.2)	1.5
Enterprise Funds	(7.5)	28.7	(17.0)	4.2
Impact Fees - Governmental	5.4	-	-	5.4
Impact Fees - Enterprise	21.3	-	-	21.3
Capital Projects - Governmental	(2.0)	-	-	(2.0)
Capital Projects - Enterprise	(13.2)	-	-	(13.2)
Internal Service Funds	(7.8)	(2.5)	(0.4)	(10.7)
	9.6	25.6	(46.0)	(10.8)

## Conclusion

Manatee County has established the FY22 Recommended Budget placing high priority on Public Safety, Transportation, and the ability to maintain service for our citizens. With all revenue stream changes taken into consideration, the \$853.5 million FY22 Net Budget reflects an increase from the prior year FY21 Net Budget of \$113.5 million (15.3%). The Net Budget also reflects an increase in Manatee County property values of 7.0% based upon preliminary estimates.

With this balance budget, Manatee County will continue to monitor all revenues and address adjustment to the budget with budget amendments as needed. If significant changes of estimates occur with the release of state estimates, adjustments will be brought to the attention of the Board before the Public Hearings in September.

For the presentation and video of this budget message you can find in the following link:


[https://www.mymanatee.org/departments/financial\\_management/budget\\_materials](https://www.mymanatee.org/departments/financial_management/budget_materials)



Financial Management  
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## MEMORANDUM

To: Board of County Commissioners  
Thru: Dr. Scott Hopes, County Administrator   
From: Jan Brewer, Deputy County Administrator/Chief Financial Officer   
Date: July 12, 2021  
Subject: Budget Message – Proposed Budget - Update on July 1 Certification of Values

### Executive Summary

Manatee County has received the July 1, 2021 Certifications of Taxable Value for the Property Appraiser for the FY22 Budget. Florida Statutes require that by July 15, 2021, a proposed budget for the upcoming fiscal year based on certified values be provided to the County Commission. The FY22 Recommended Budget/FY23 Planned Budget has been updated to reflect the actual certified values and newly issued revenue estimates provided by the State of Florida. The FY22 Proposed Budget version has been filed as required with the Office of the Clerk of the Circuit Court and Comptroller. This budget update details the revisions that have been made based upon the new information. The new Proposed Total Budget for FY22 (excluding Port Manatee) is \$1,658,222,767 which is an increase of \$1,172,196 from the Recommended Budget for FY22 of \$1,657,050,571. The calculation of the Net Budget change is taking the total increase of \$1,172,196 less the amount placed in reserves (\$1,031,289) and transfers (\$182,879) which provides a Net Budget decrease of \$41,972. Therefore, the new Proposed Net Budget for FY22 (excluding Port Manatee) is \$853,473,108 which is a \$41,972 decrease from the Recommended Net Budget for FY22 of \$853,515,080.

Prior to the July 29<sup>th</sup> meeting, we will provide a list of items which were identified our earlier work session for discussion. We will continue to monitor new information on estimates for revenues and expenses for updates at this work session. The State of Florida revenue estimates should be released by July 30 and we will provide a complete summary of any changes due to the release of these estimates. All increases in the budget have been placed within the stabilization reserves within each respective fund until the Board reviews and finalizes decisions.

### Additional Information

#### Changes for FY22 Budget

The certified taxable property values for the FY22 Budget increased over the prior year's final certified values by 7.3% countywide and 7.6% in the unincorporated area. In addition, the Palm Aire MSTU increased over prior year by 4.2%. The FY22 Recommended Budget presented on June 9, 2021 reflected an estimated 7.0% growth and therefore all property tax funds have been adjusted to reflect the certified estimate. The overall increase to property taxes within the FY22 Budget is \$989,317 (net of statutory 5% reduction for budget). The budget has also been updated

PRISCILLA TRACE District 1    REGGIE BELLAMY District 2    STEPHEN JONSSON District 3    MISTY SERVIA District 4    VANESSA BAUGH District 5    CAROL WHITMORE At Large    BETSY BENAC At Large

to reflect the July 1st certification of values for the CRAs/ TIFs. With the updated CRAs/TIFs values, the General Fund payment decreased by \$81,639 and the Unincorporated MSTU increased by \$7,803. The Tax Collector fees associated within any increases or decreases have been updated and the total impact to Tax Collector fees on the FY22 budget reflects an increase of \$39,667 with the updated values. Any increases of revenue or increases of expenses have been offset within Budget Stabilization of the respective funds.

Details of changes within the FY22 Budget are as follows:

**FY22 Budget**

	<u>Revenue Changes:</u>			<u>Expense Changes:</u>				
	Net Increase in Property Taxes*	Transfer into TIFS	Total Change in Revenues	Tax Collector Fees	Changes to Payments for CRAs/TIFs	Net Increase in Reserve for Contingency for Programs	Net increase to Budget Stabilization	Total Change in Expenses
General Fund	693,000		693,000	33,634	(81,639)		741,005	693,000
Transportation	54,370		54,370	1,087			53,283	54,370
Library	33,342		33,342	667			32,675	33,342
Children's Services	44,900		44,900	898			44,002	44,900
Parks	40,954		40,954	819			40,135	40,954
Environmental Lands	20,207		20,207	404			19,803	20,207
Unincorporated MSTU	102,935		102,935	2,167	7,803		92,965	102,935
Palm Aire MSTU	(391)		(391)	(9)			(382)	(391)
SWTIF		175,076	175,076			175,076		175,076
Port TIF		7,803	7,803				7,803	7,803
	<u>989,317</u>	<u>182,879</u>	<u>1,172,196</u>	<u>39,667</u>	<u>(73,836)</u>	<u>175,076</u>	<u>1,031,289</u>	<u>1,172,196</u>

\*Calculated at 95%

Total Increase to Budget	1,172,196
Less Reserves	1,031,289
Less Transfers	182,879
Net Budget Change	(41,972)

Changes for FY23 Planned Budget

Since this is a biennial budget, we have updated the FY23 Planned budget as well as the FY22 Budget for the July 1 Certification. The FY23 Planned Budget reflects the same 7% growth as presented on June 9, 2021 however we have updated the values on which the calculation is determined by the July 1 Certified values. Total increase in property taxes for FY23 Planned Budget have increased by \$1,058,580 (net of statutory 5% reduction for budget). In addition, the CRAs/TIF values have been updated for the same valuations as in FY22 which reflects a decrease of \$81,638 for the General Fund and an increase of \$7,803 for the Unincorporated MSTU Fund. Total increase to Tax Collector Fees due to the increase in values is \$43,223.

FY23 Budget

	Revenue Changes:			Expense Changes:				
	Net Increase in Property Taxes*	Transfer into TIFS	Total Change in Revenues	Tax Collector Fees	Changes to Payments for CRAs/TIFs	Net Increase in Reserve for Program	Net increase to Budget Stabilization	Total Change in Expenses
General Fund	741,510		741,510	36,768	(81,639)		786,381	741,510
Transportation	58,177		58,177	1,163			57,014	58,177
Library	35,676		35,676	713			34,963	35,676
Children's Services	48,043		48,043	961			47,082	48,043
Parks	43,820		43,820	876			42,944	43,820
Environmental Lands	21,622		21,622	432			21,190	21,622
Unincorporated MSTU	110,141		110,141	2,319	7,803		100,019	110,141
Palm Aire MSTU	(409)		(409)	(9)			(400)	(409)
SWTIF		175,076	175,076			175,076		175,076
Port TIF		7,803	7,803				7,803	7,803
	<u>1,058,580</u>	<u>182,879</u>	<u>1,241,459</u>	<u>43,223</u>	<u>(73,836)</u>	<u>175,076</u>	<u>1,096,996</u>	<u>1,241,459</u>

\*Calculated at 95%

Total Budget Change to Revenues	1,241,459
Less Reserves	1,096,996
Less Transfers	<u>182,879</u>
Net Budget Change	(38,416)

## Next Steps

This memorandum is provided as an update to the original budget message submitted on June 9, 2021. As the next step in the budget process, we will submit the FY22 Proposed Budget (with the changes identified above) to the Clerk of the Circuit Court by July 15 for compliance with Florida Statutes.

The next scheduled meeting is on Thursday, July 29 at 9:00am for discussion of the budget and to set the tentative millage rate. Two more public hearings will be held on the budget, on September 8, 2021 at 6:00pm and September 14, 2021 at 6:00pm. The first public hearing in September will be noticed to all taxpayers via the notices of proposed property taxes sent out by mail. The second public hearing will be noticed by a newspaper advertisement published in accordance with requirements established by Florida Statutes.



**Financial Management Department**

Administration and Budget  
 1112 Manatee Avenue West, Suite 939  
 Bradenton, FL 34205  
 Phone number: (941) 745-3726

**MEMORANDUM**

To: Board of County Commissioners, Dr. Scott Hopes, County Administrator  
 From: Jan Brewer, Deputy County Administrator/Chief Financial Officer *JWB*  
 Date: September 3, 2021  
 Subject: Budget Update for the September 8<sup>th</sup>, 6:00 pm Agenda Update

The first public hearing for the Fiscal Year 2021-2022 Budget will be held at 6:00 p.m. on September 8, 2021 at the County Administration Building Honorable Patricia M. Glass Chambers, First Floor. Our website contains the information for public access via the internet. This memorandum provides an update from the last Budget work session on August 17, 2021 and includes information on changes that will be presented for approval in the Tentative Budget to be adopted at the first public hearing.

After the receipt of the July 1<sup>st</sup> certified tax roll, a balanced budget in the gross amount of \$1,658,222,767, and net amount of \$853,473,108 was filed with Board Records prior to the July 15<sup>th</sup> statutory deadline. A budget reconciliation meeting was held on August 17, 2021 which resulted in the Board of County Commissioners voting to reduce the current millage rate by .20. The gross total of the FY22 Tentative Budget, with amendments, which includes all items shown on the revenue and expenditure side of the budget, transfers, internal services, cash balances, and non-expendable trust funds is \$2,154,627,389. For final adoption of the budget, changes are highlighted below and for further details, please see Attachment A.

Proposed Budget, July 15, 2021	\$1,658,222,767
<u>Added Items:</u>	
Port Manatee	\$ 23,744,490
Special District Budgets	716,663
Prior Year Project/Grant Balances	386,869,971
Increase due to Pari Mutual Revenues	424,175
Increase in State Revenue Sharing, Half-Cent Sales Tax	1,359,334
Increase in Infrastructure Sales Tax	4,219,056
Capital Projects forward funded (IST / Stormwater)	6,556,337
Debt Service on New Debt Issued	60,976

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JAMES SATCHER <i>District 1</i>	REGGIE BELLAMY <i>District 2</i>	KEVIN VAN OSTENBRIDGE <i>District 3</i>	MISTY SERVIA <i>District 4</i>	VANESSA BAUGH <i>District 5</i>	CAROL WHITMORE <i>At Large</i>	GEORGE W. KRUSE <i>At Large</i>
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CIP-Update Cash Carryover on new Debt	58,901,207
CIP-Update Cash Carryover existing/ Interest Income	31,877,411
<u>Deleted Items:</u>	
Decrease in State Gas Tax Estimates	(1,316,822)
Decrease in payment to Municipalities	(173,671)
Decrease in Property Tax - Library	(2,125,833)
Decrease in Property Tax – Environmental Lands	(6,377,499)
Decrease in Communication Services Tax	(246,322)
Operating - Update Cash Carryover/ Interest	(7,942,839)
Decrease Southwest / North County TIF	(142,012)
Tentative Budget, September 8, 2021	<u>\$2,154,627,389</u>

The addition of \$23,744,490 for Port Manatee includes \$21,297,628 for operating and \$2,446,862 for debt service. The Tentative Net Budget to be approved at the first public hearing totals \$923,388,305, which is exclusive of cash balances, non-expendable trust funds, internal services, internal transfers and prior year grant and project budgets.

Property tax rates have been reduced by .20 mill from the total millage rates approved by the Board on the August 17, 2021 budget meeting with a countywide millage rate of 6.3826 and the unincorporated rate of 0.6109. The Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

In the Tentative Budget resolution that will be presented for approval, miscellaneous changes not affecting the net budget have been made to more closely to align the FY22 budget with updated information received after the August 17, 2021 submission.

The Tentative Budget resolution will also include provisions to carry forward remaining unencumbered balances for ongoing capital projects and grants.

The Capital Improvement Plan (CIP) for Fiscal Years 2022-2026 will be approved at the second public hearing on September 14, 2021 and a memo of changes made to the CIP from the July 15<sup>th</sup> Proposed budget will be forthcoming.

As in past practice, it is requested that the Tentative Budget be approved as presented to accommodate the timing of required advertising. If directed, necessary changes to the budget can be included and adopted at the final public hearing on September 14, 2021.

Thank you for your continuing support and cooperation as we complete the budget process.





# *Charts & Graphs*



# Charts & Graphs

## Taxable Property Values

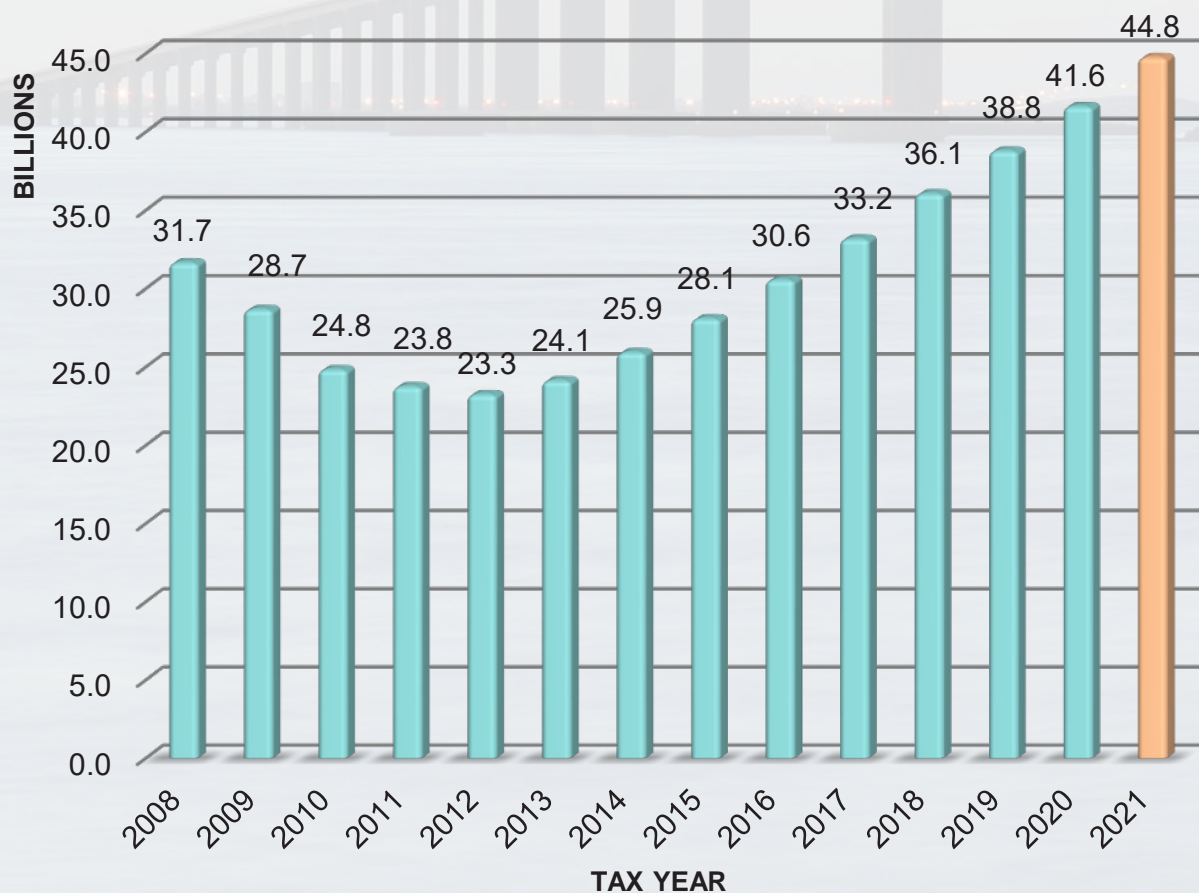
Taxable property values in Florida have experienced significant change over the past 10 years due to a predominantly fluid political and economic landscape. In a special session of the Florida legislature in October 2007, a Constitutional Amendment proposal known as “Amendment 1” was adopted and subsequently approved by voters on January 29, 2008. Amendment 1 provided for a range of property tax reductions for homesteaded taxpayers; however, it did not reform the property tax system, it did not address inequities in the system, and it did not result in much tax relief for businesses and investors who were impacted by the most dramatic tax increases prior to 2007. Amendment 1 resulted in a 6% reduction in property tax revenue for Manatee County Government.

In addition to the property tax revenue loss from Amendment 1, additional property tax revenue declines continued to occur in FY08 due to reduced

valuation of taxable property values because of the housing market and real estate collapse. As illustrated in Chart 1.1, from 2008 to 2012, valuations decreased almost 26% from \$31.7 to \$23.3 billion and beginning in 2013 valuations started to rebound from their low point in 2012 back up to \$41.6 billion in 2020 and \$44.8 in 2021. Despite the COVID-19 pandemic, strengthening trends in new construction and sustained increases in home prices are indicators that taxable values should continue rising into 2022.

The Property Appraiser provides assessments as of January 1, 2021 which is the basis for the Fiscal Year 2022 millage levies. In other words, the millage rate set by the Board of County Commissioners for the FY22 budget in September 2021 is applied to the property tax value for 2022 to determine the property tax revenue available for county government in the FY22 budget.

Chart 1.1 Property Values





## Property Tax Rates

Property tax rates or millage rates are set by the Board of County Commissioners to provide funding for the general government operations of Manatee County. One mill is equal to \$1 per \$1,000 of taxable property value. To calculate an individual property tax levy, multiply the taxable value of the subject property after any eligible exemptions by the millage rate and divide by 1,000. From FY09-FY14, Manatee County Government's countywide millage rate remained constant at 6.2993 mills as shown in Chart 1.2. From FY15-FY19 the voted debt millage decreased by .0133,

.0920, .0160, .0097, .0023 and 0 respectively which allowed the difference to be applied to the countywide millage to bring it to 6.4326 mills. In FY20 and FY21, the County's Countywide Millage, regardless of the COVID-19 pandemic and due to the County's financial strength, remained unchanged at a total of 6.4326. In FY22 the countywide millage rate was lowered to 6.3826 mills. In FY21 voted Environmental millage was established at .1500 mill and will start to be levied in tax year 2022 (FY23).

Chart 1.2 Countywide Operating Millage Rates



## Other Millages

Other millages are levied by the county to repay general obligation debt approved by the voters, and a separate millage is levied for properties in the unincorporated area of the county. City residents would not pay this UMSTU (unincorporated municipal services taxing unit) levy but would instead pay a levy from their municipality. The history of these rates from

Tax Year 2008 is presented on Table 1.1. Separate millage rates are also issued by the school board and various other taxing authorities in the county. These millages are not reflected in the table, but a complete list of current millage rates is available at [www.taxcollector.com](http://www.taxcollector.com).

Table 1.1 History of Millage Rates

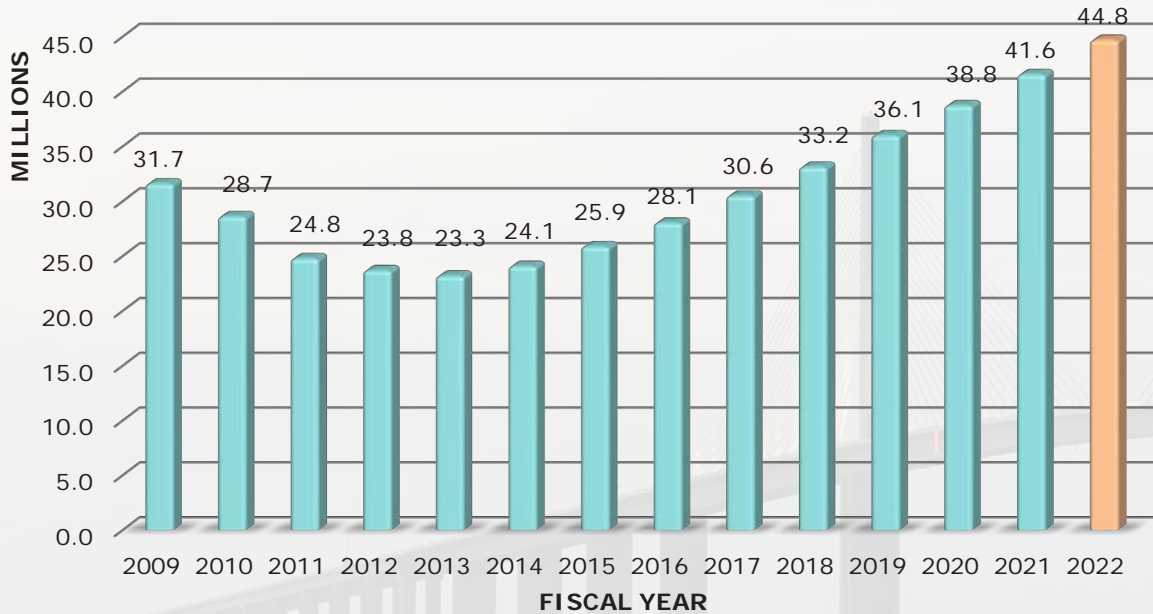
Fiscal Year	Tax Year	Countywide Operating	MSTU Unincorp	Voted Debt	Palm-Aire MSTU
2009	2008	6.2993	0.6109	0.0956	0.2546
2010	2009	6.2993	0.6109	0.1090	0.2546
2011	2010	6.2993	0.6109	0.1254	0.2546
2012	2011	6.2993	0.6109	0.1303	0.2546
2013	2012	6.2993	0.6109	0.1303	0.2546
2014	2013	6.2993	0.6109	0.1333	0.2546
2015	2014	6.3126	0.6109	0.1200	0.2546
2016	2015	6.4046	0.6109	0.0280	0.2546
2017	2016	6.4206	0.6109	0.0120	0.2546
2018	2017	6.4303	0.6109	0.0023	0.2546
2019	2018	6.4326	0.6109	-	0.2546
2020	2019	6.4326	0.6109	-	0.2546
2021	2020	6.4326	0.6109	-	0.2546
2022	2021	6.3826	0.6109	-	0.2546

## Value of One Mill

Value of one mill is equal to one dollar of taxes for every thousand dollars of taxable property value (after any eligible exemptions). The increase in property value as a result of the housing boom and inflating property values from 2002 to 2007 provided an expanding tax

base and increased tax revenues. During this time, Manatee County maintained or decreased the millage rate and still captured sufficient revenues to meet rising costs, pay cash for some capital projects and build up cash reserves.

Chart 1.3 Value of One Mill



## Millage Summary

The millage summary in Table 1.2 shows a small decrease to the total millage rates from the previous fiscal year. The countywide millage rate was lowered by the Board of County Commissions for the FY21 tax year. The unincorporated MSTU remains unchanged

at .6109. A millage levy imposed on residents of the Palm Aire subdivision also remains the same at 0.2546 mills. This levy provides for enhanced maintenance of rights of way in this area of the county.

Table 1.2 Millage Summary

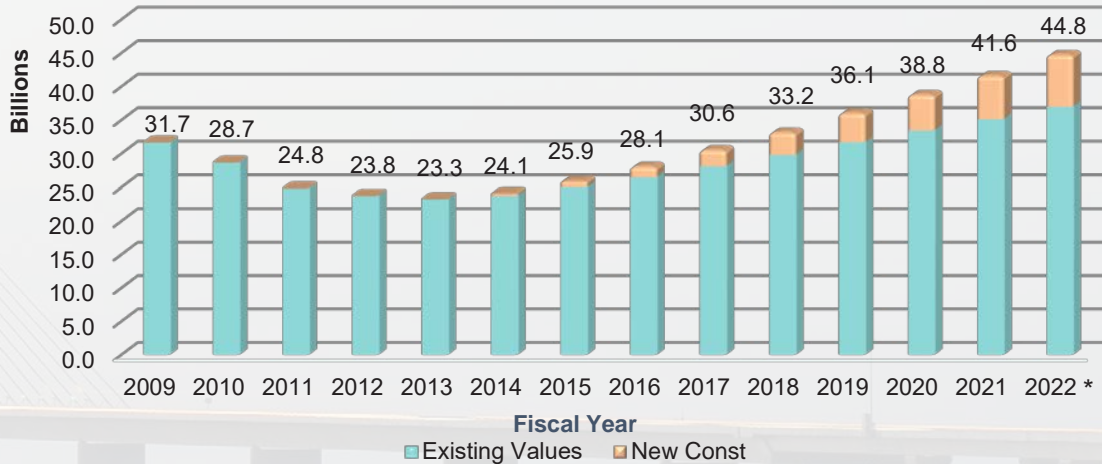
	FY21 Adopted	FY22 Adopted	Difference
Countywide Operating	6.4326	6.3826	-0.0500
Voted Debt Service	0.0000	0.0000	0.0000
Unincorporated MSTU	0.6109	0.6109	0.0000
<b>Subtotal</b>	<b>7.0435</b>	<b>6.9935</b>	<b>-0.0500</b>
Palm-Aire MSTU	0.2546	0.2546	0.0000

## Property Values with Construction

The trends of current construction in FY21 provide the estimate for sustained growth through FY23. The County appears to have surpassed the pre-recession levels for property values when viewing the total values. However, by adding the new construction

values each year to the chart 1.4, the analysis shows that existing taxpayers are exceeding valuations from 2009 and the increased valuation is a result of new construction.

Chart 1.4 Property Values with Construction



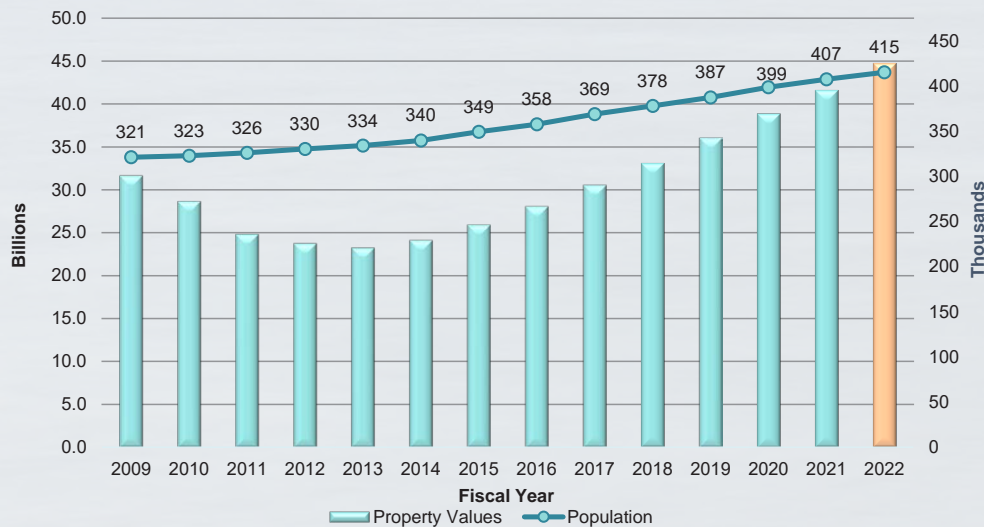
\*Figure shown for 2022 is estimated.

## Property Values with Population

By adding the population trendline to the chart 1.5, a clearer picture of changes in Manatee County is established. Although Ad Valorem property values have increased by 41.4% since 2009, the population has also increased by 29.3%. The increase in values

is not falling on the same taxpayers from 2009 but mitigated by the population which has grown by 94,051. The additional new taxpayers have brought additional Ad Valorem value as well as the need for Ad Valorem services to Manatee County.

Chart 1.5 Property Values with Population



## Countywide Millage Levies

Florida statutes identifies the County Tax Collector as the collection agent for all taxing authorities. The chart below depicts the distribution of taxes for the various taxing authorities that levy a countywide millage. Millages that are levied by cities, fire districts, or for the Unincorporated MSTU (municipal services taxing unit), and assessments for fire protection, street lighting, water, sewer, and road improvements are not included with this information.

When considering the total millage of 13.7512 from all countywide authorities, 50% or 6.8760 mills is needed to support the education system in Manatee County.

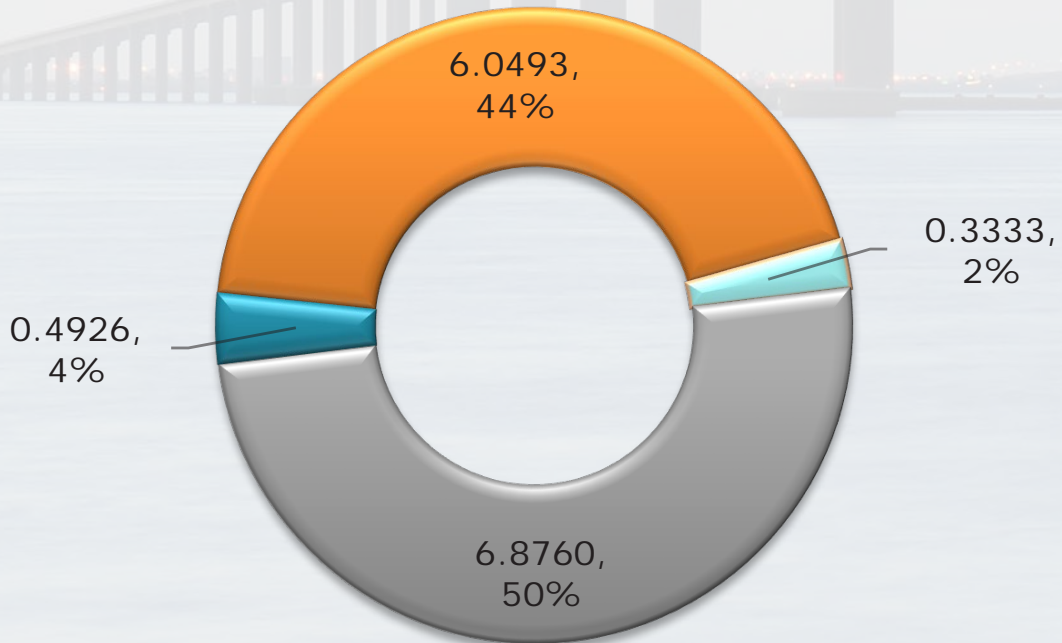
The millage for county operations totals 6.0493 or 44% of the tax levy. This includes functions under the Board of County Commissioners such as the library, transportation maintenance and traffic safety, and public safety including EMS, Emergency Management, 911 center operations, and county

operated parks and preserves. The millage rate also provides for the budget for the Sheriff, operations of the jail, funding for courts and judicial operations, as well as the other Constitutional Offices.

The Children's Services Tax millage of 0.3333 mills, which represents 2% of the millage levy, has been levied by the county since it was approved in a non-binding referendum in 1990. Recommendations for the use of this money are made by an advisory board that reviews and monitors the use of the funds by the many government and non-profit agencies that provide services to children in our community.

The other taxing authorities comprising 4% of the millage levies include Mosquito Control, the West Coast Inland Navigational District, and the Southwest Florida Water Management District. Each of these agencies is a separately constituted taxing authority independently levying a millage to fund their services.

Chart 1.6 Countywide Millage Levies



■ County Operations   ■ Children's Svcs   ■ School Board   ■ Other Taxing Authorities

## Homeowner Comparison of Taxes

As property values change, it is necessary to adjust the millage rate to provide for the required debt service coverage. For the examples in Table 1.3, we are using the average single-family homestead value of \$150,000 after applying all eligible exemptions.

The figures below reflect only the change in millage rates and assume that there is no change in the property value. Residents in the municipalities pay an additional municipal levy, not calculated here.

Table 1.3 Comparison of Taxes

	FY21 Adopted	FY22 Adopted	Difference
Countywide Operating	\$ 964.89	\$ 957.39	\$ (7.50)
<b>Municipality Subtotal</b>	<b>\$ 964.89</b>	<b>\$ 957.39</b>	<b>\$ (7.50)</b>
Unincorporated MSTU	\$ 91.64	\$ 91.64	\$ -
<b>Unincorporated Subtotal</b>	<b>\$ 91.64</b>	<b>\$ 91.64</b>	<b>\$ -</b>
Palm-Aire MSTU	\$ 38.19	\$ 38.19	\$ -
<b>Palm-Aire MSTU Subtotal</b>	<b>\$ 38.19</b>	<b>\$ 38.19</b>	<b>\$ -</b>

## Six County Comparison of Taxes

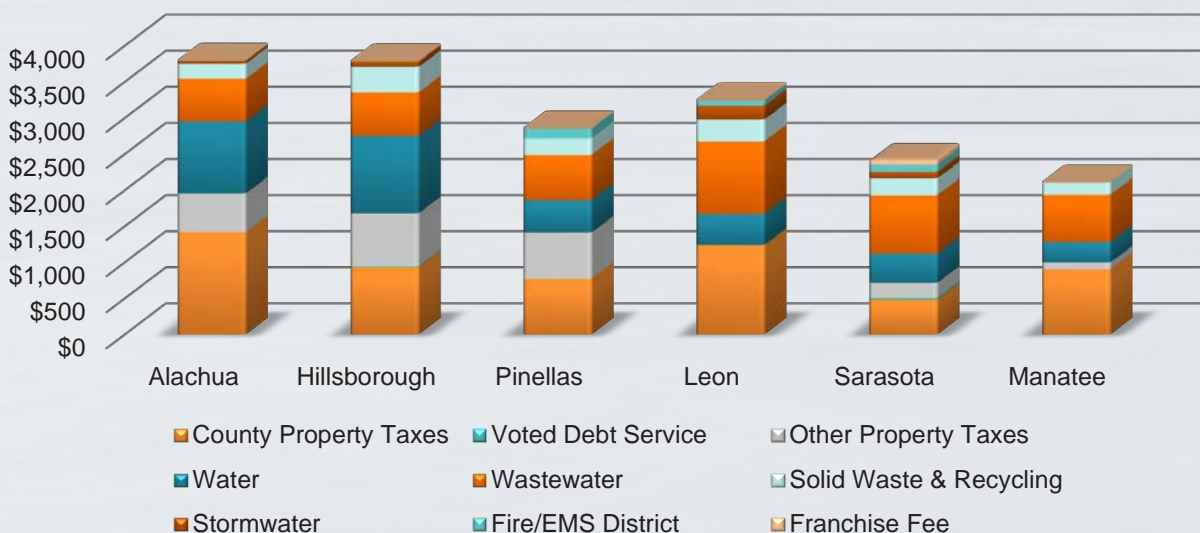
A comparison of county property taxes using actual millage rates for FY22 for Manatee County, and the most currently available information for other taxes/services for all other areas.

This chart compares the costs of basic county services for the average Manatee County homeowner with those in neighboring and similarly-sized counties in Florida. For purposes of this comparison, an

assessment of \$200,000 (after the “Save Our Homes” cap) for homestead property in the county is used, with the homestead exemption of \$50,000, giving a taxable value of \$150,000.

Overall, for the assessed value, if the cost of these “basic” services are considered along with ad valorem taxes, it is less expensive to live in Manatee County.

Chart 1.7 Six County Comparison



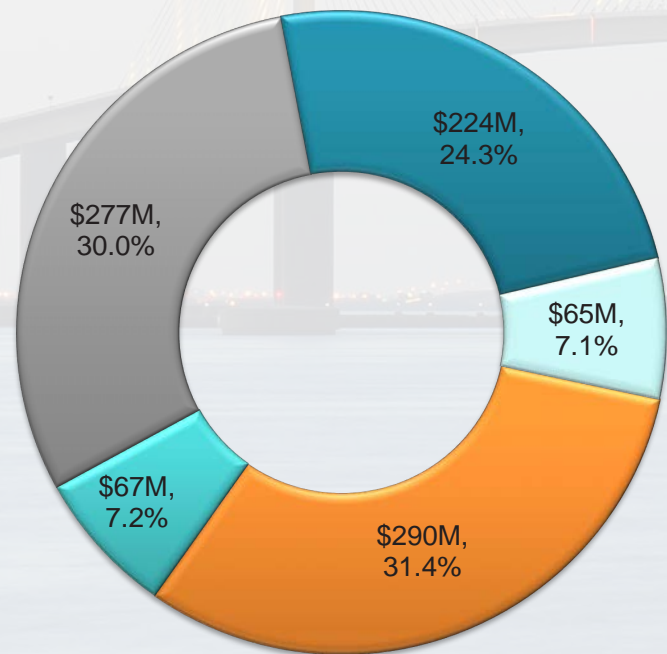
## Revenue by Source

Manatee County's Net Adopted Budget is \$923,388,305. Approximately 31.4% or \$290 million comes from Property Taxes. Charges for services is the second largest revenue source at 30.0% or \$277 million. This represents the actual charge based on the cost to provide and maintain the service. Users of county services are primarily water, sewer, and garbage customers, along with users of the convention center and other county facilities. Over

24.3% or \$224 million is received from License fees, fines, interest and other miscellaneous revenues. Another 7.1% or \$65 million comes from other taxes such as federal, state and local grants including transit grants and state sales tax, state revenue sharing and other governmental sources. Similarly, another portion accounting for 7.2% or \$67 million is derived from Other Taxes which include tourist development taxes, communication services taxes and gas taxes.

Chart 1.8 Revenue By Source

- Property Taxes
- Other Taxes
- Charges for Services
- Licenses, Permits, Fines, Interest & Misc
- Inter Governmental (State, Federal & Local)



(In Millions)

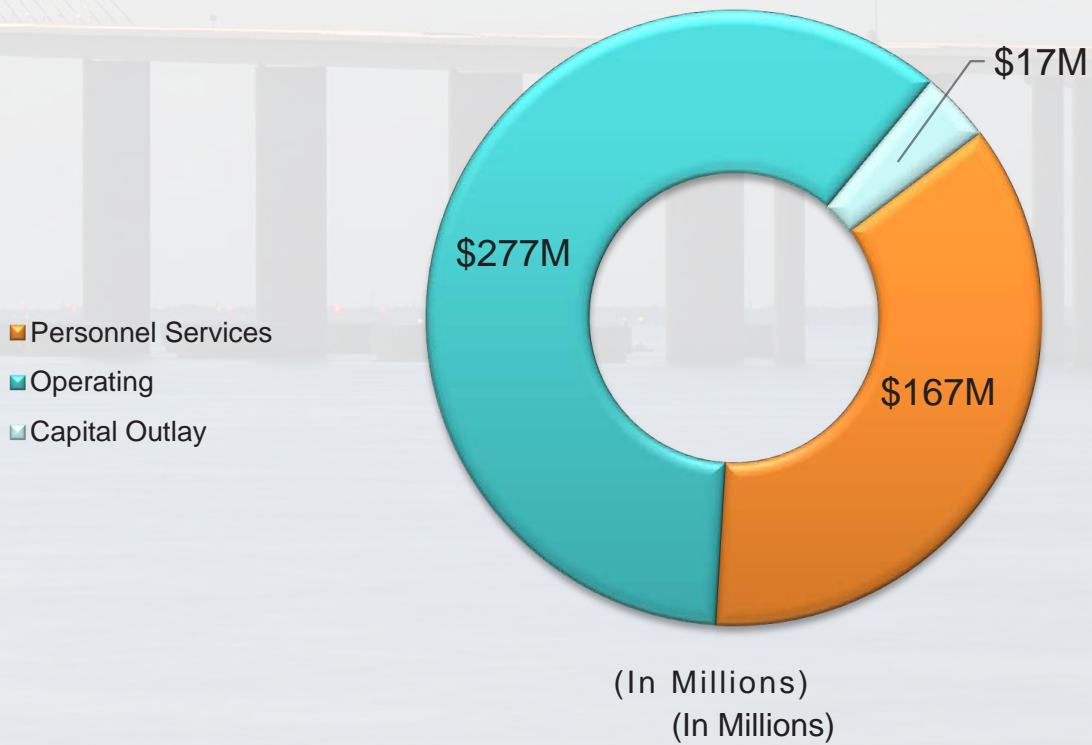
## Appropriation by Major Category

The operating budget for departments reporting directly to the Board of County Commissioners is \$461 million for Fiscal Year 2022.

For areas reporting directly to the Board of County Commissioners, the amounts allocated to personal services costs of \$167 million includes salaries, employee health benefits and other fringe benefits;

operating costs of \$277 million; and operating capital of \$17 million. Budgeted costs for other related authorities, such as the Port Authority, constitutional offices, major capital improvement projects, and other non-departmental funds are not included in this illustration but are included in the summary on the following page.

Chart 1.9 Appropriation By Major Category



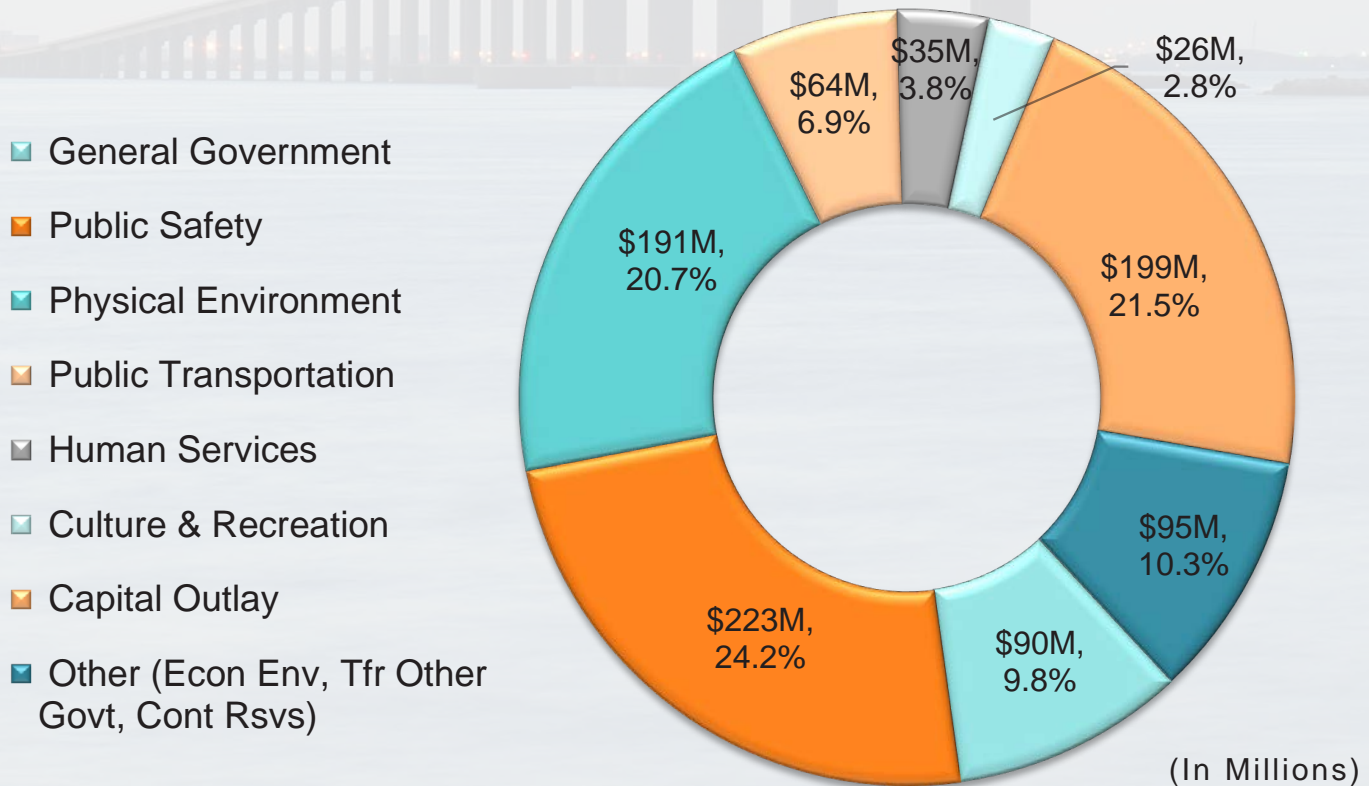
## Appropriation by Function

The next chart shows a breakdown of budgeted expenditures by category based on the state chart of accounts which makes this information useful for comparison to other Florida counties. The categories do not directly correspond with a county department's activities because each county organizes departmental functions differently and portions of departments may be reported in different state categories.

The General Government category accounts for 9.8% of the budget or \$90 million. This category includes governmental administration, general debt service, planning services, support services, and the budgets of the Clerk of Courts, Tax Collector, Property Appraiser and Supervisor of Elections. The Public Safety budget category has a budget of \$223 million or 24.2% of the funds available. This category includes the budget for the Sheriff and operation of the jail, ambulance services, building permitting and inspections and code enforcement. Physical Environment, comprises 20.7% or \$191 million of budgeted expenditures. The largest portion of the appropriation for this category is attributed to the utilities and landfill budget, while the

budgets for agriculture and environmental programs are also included. Public Transportation, including road maintenance and the transit system, comprises 6.9% or about \$64 million of the net adopted budget of \$923,388,305. The Human Services category at approximately 3.8% or about \$35 million that provides funding for veterans' services, indigent medical programs, and assistance to non-profit agencies providing services to needy citizens. This category also includes programs funded by the Children's Services tax of 1/3 of a mill levied after the 1990 voter referendum. The monies budgeted for parks, recreation programs and libraries are shown as Culture and Recreation and comprise 2.8% or about \$26 million. Capital Outlay includes monies budgeted or reserved for large projects for roads, utilities, parks, buildings or other capital expenditures. This category accounts for 21.5% or approximately \$199 million. Reserves, gas tax transfers to the cities, economic development and tourist development expenditures are included in the Other category which accounts for 10.3% or \$95 million.

Chart 1.10 Appropriation By Function





## Summary of Major Revenues and Expenditures

This chart displays actual amounts for FY20 and adopted amounts for FY21 and FY22 for the county's gross budget. These gross amounts differ from those

on the following pages showing the net budget, which excludes interfund transfers and reserves for cash balances which are not budgeted to be spent in FY22.

Table 1.4 Summary of Major Revenues

MAJOR REVENUES	FY20 Actual	FY21 Adopted	FY22 Adopted
Property Taxes	258,152,722	286,405,180	305,769,935
Other Taxes	66,743,943	58,004,415	70,114,065
Licenses and Permits	12,170,870	11,054,486	16,004,121
Intergovernmental Revenues	101,894,276	60,364,548	69,066,664
Charges for Services	283,538,220	348,816,005	384,120,937
Fines and Forfeitures	6,270,029	2,376,834	1,863,930
Miscellaneous Revenues	354,590,914	185,478,306	221,856,848
Non-Cash (Carryover, etc.)	-	559,851,109	698,244,255
<b>Total</b>	<b>1,083,360,974</b>	<b>1,512,350,883</b>	<b>1,767,040,755</b>

Table 1.5 Summary of Major Expenditures

MAJOR EXPENDITURES	FY20 Actual	FY21 Adopted	FY22 Adopted
General Fund	290,239,472	401,988,698	421,524,178
Transportation Trust Fund	41,917,566	70,693,220	72,327,481
Special Revenue Funds	200,997,217	257,588,968	328,599,167
Debt Service Funds	68,099,507	16,371,037	11,371,291
Capital Projects Funds	116,371,562	187,047,488	352,649,284
Enterprise Funds	311,593,195	426,645,529	426,638,815
Internal Service Funds	87,399,887	152,015,943	153,930,539
<b>Total</b>	<b>1,116,618,406</b>	<b>1,512,350,883</b>	<b>1,767,040,755</b>
Excluding Reserves for Cash Balance		472,224,420	492,057,224
Total Planned Expenditures		1,040,126,463	1,274,983,531
Change			234,857,068
% Change			22.58%

## Summary of Appropriation by Department/Agency/Program

Table 1.6 Summary of Appropriation by Department/Agency/Program

Department/Agency/Programs	FY20 Actual	FY21 Adopted	FY22 Adopted
Board of County Commissioners/County Administrator	4,547,903	4,228,332	5,080,371
County Attorney	13,055,690	13,503,734	15,270,034
Building & Development Services	16,210,837	18,510,508	20,478,527
Convention & Visitors Bureau	9,188,267	8,972,235	12,473,767
Financial Management	2,568,993	2,857,146	3,371,853
Human Resources	55,691,655	60,775,122	69,090,719
Information Technology	16,006,133	16,709,132	17,980,353
Neighborhood Services	12,679,480	13,838,827	14,556,987
Parks & Natural Resources	10,500,889	11,399,361	14,252,855
Property Management	22,853,733	23,557,754	25,961,858
Public Safety	32,340,769	36,276,490	40,976,799
Public Works	55,406,561	66,339,508	74,358,717
Redevelopment & Economic Opportunity	2,850,159	7,031,062	7,335,559
Utilities	124,383,930	132,173,167	139,836,718
<b>Subtotal Board Departments</b>	<b>378,284,999</b>	<b>416,172,378</b>	<b>461,025,117</b>
Clerk of the Circuit Court	8,215,327	8,453,919	8,719,989
Property Appraiser	5,797,176	6,177,847	6,541,432
Sheriff	142,833,210	148,015,472	160,866,074
Supervisor of Elections	2,802,922	2,511,530	2,601,032
Tax Collector	11,554,052	11,630,214	12,750,765
<b>Subtotal Constitutional Officers*</b>	<b>171,202,687</b>	<b>176,788,982</b>	<b>191,479,292</b>
Miscellaneous County Programs	3,358,199	3,375,111	3,652,351
Human Services Programs	26,206,206	27,772,078	28,493,219
Judicial Programs	3,128,002	3,572,442	3,755,075
General Government	1,831,624	2,237,414	2,445,214
Debt Service Funds	81,937,437	37,404,525	32,598,237
Other Community Services	2,124,984	2,274,646	2,095,515
Port Authority	10,021,785	10,524,039	12,369,880
Economic Development	5,103,554	5,717,238	6,190,645
<b>Subtotal Other Programs</b>	<b>133,711,791</b>	<b>92,877,493</b>	<b>91,600,136</b>
<b>GRAND TOTAL**</b>	<b>683,199,477</b>	<b>685,838,853</b>	<b>744,104,545</b>

\*Constitutional officer amounts reflect amounts funded by the BCC and include contracted programs and support costs.

\*\*Excludes budgeted reserves, transfers, grant funds and capital projects but includes internal services funds which when counted twice allows the total to exceed net budget.

# Historical Summary

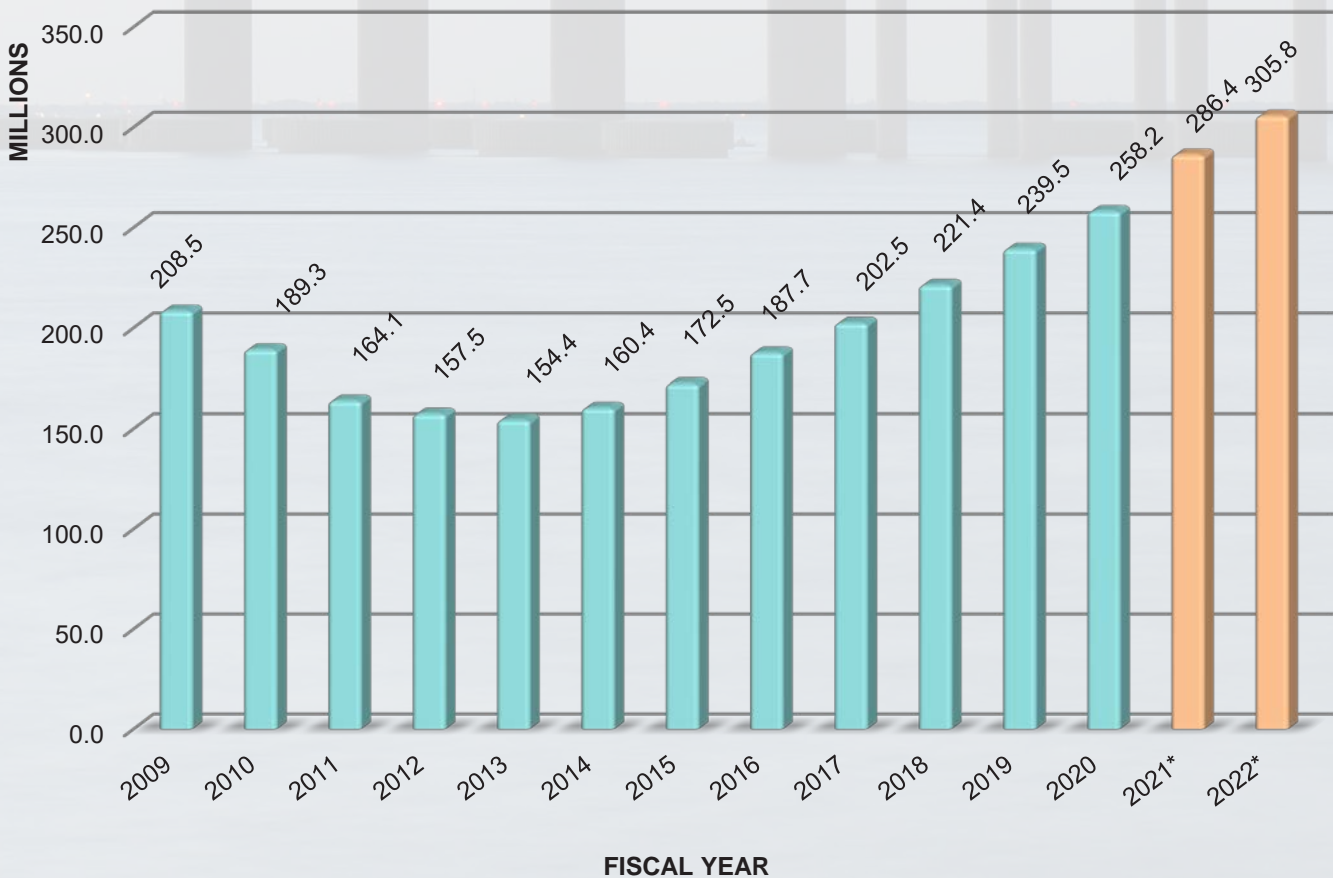
## Ad Valorem Taxes

Ad valorem taxes are generated by the levy of taxes on real property. The Florida Constitution authorizes a county to levy up to 10 mills for countywide purposes on all taxable property within the county. Additional levies are allowed in unincorporated areas and with voter approval. Homeowners who occupy their primary residence more than six months per year are allowed a \$50,000 “homestead” exemption from the taxable value of their real property. Real estate used as a homestead by a totally disabled person is exempt from ad valorem taxation. The reduced tax proceeds for FY08 were the result of a state law requiring counties to either lower their millage rates based on prior year expenditures or adopt the same or higher millage by a greater than majority vote of the Commission or by referendum, depending on the level of increased millage. Manatee County lowered its FY08 millage rate by 14.9%. In FY09

the ad valorem tax estimates were further reduced due to the passage of Amendment 1 to the State Constitution which doubled the homestead exemption from \$25,000 to \$50,000 and implemented provisions to allow portability of savings experienced as a result of the 1995 “Save Our Homes” amendment which limited property value increases to a maximum of 3% per year. Ad valorem projections reflect a turnaround since 2013 and are the result of increases in property values and new construction since total property tax rates have remained unchanged since 2008. The increase in property values balanced the decreases in state revenues due to the COVID-19 pandemic and the County’s ability to not decrease service levels.

*\*Figure shown for 2021 & 2022 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.11 Ad Valorem Taxes



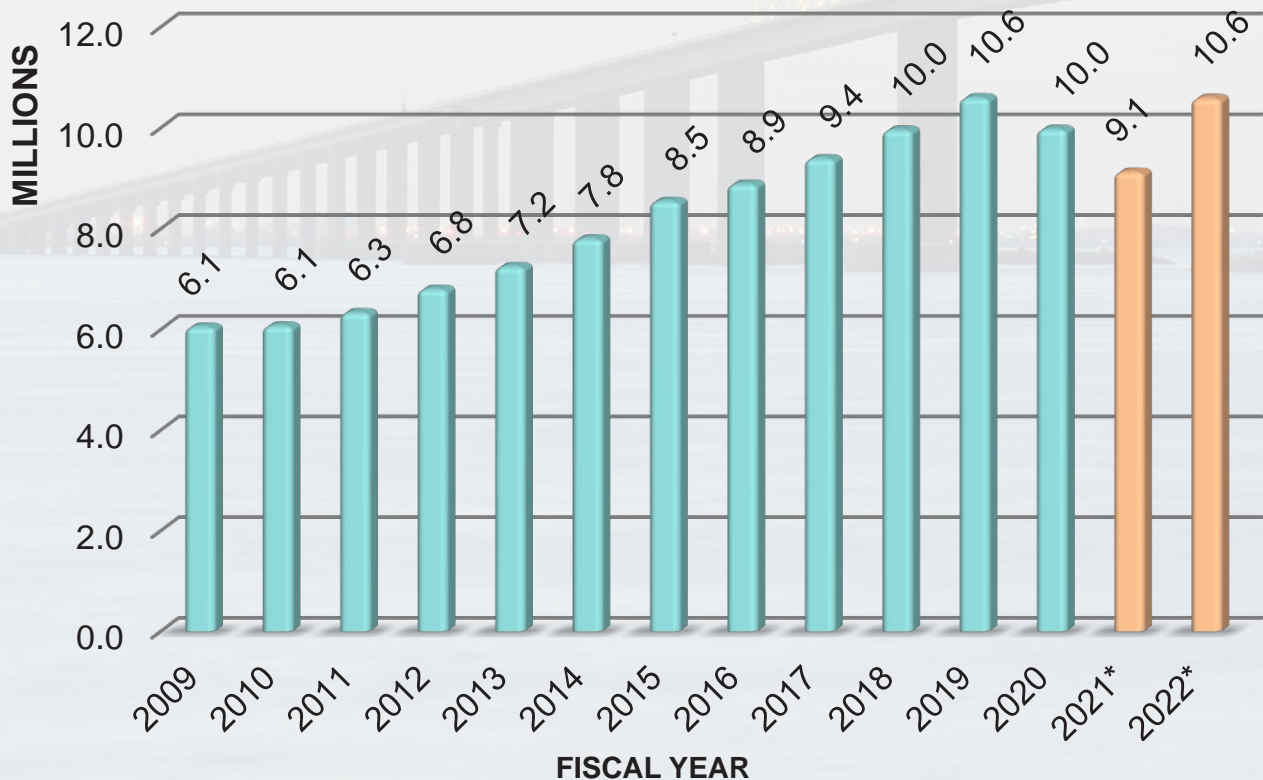
## State Revenue Sharing

Manatee County receives this revenue as a result of the Florida Revenue Sharing Act of 1972. State statute also provides that 2.9% of the state's net cigarette tax and a portion of state sales taxes go to counties to fund revenue sharing. Eligibility to receive the revenue is based on compliance with procedures established regarding ad valorem taxation, millage calculation and presentation, finance and audit, firefighter and police training and compliance with other state mandates. An apportionment factor is calculated for each eligible county using three factors: county population, unincorporated county population, and county sales tax collections. Use of this revenue

source is unrestricted. Based on economic conditions affecting sales tax collections, there were reductions to this revenue in 2008 and 2009, it held steady near \$6 million in 2010 and 2011. FY12 marked the rebound in revenues and restored slightly more than FY08's revenues, all indications that the increasing trend will continue. In FY22, the State Revenue Sharing estimates reflected a recovery from FY21 resulting from the COVID-19 pandemic with a 16% increase.

*\*Figure shown for 2020 & 2021 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.12 State Revenue Sharing



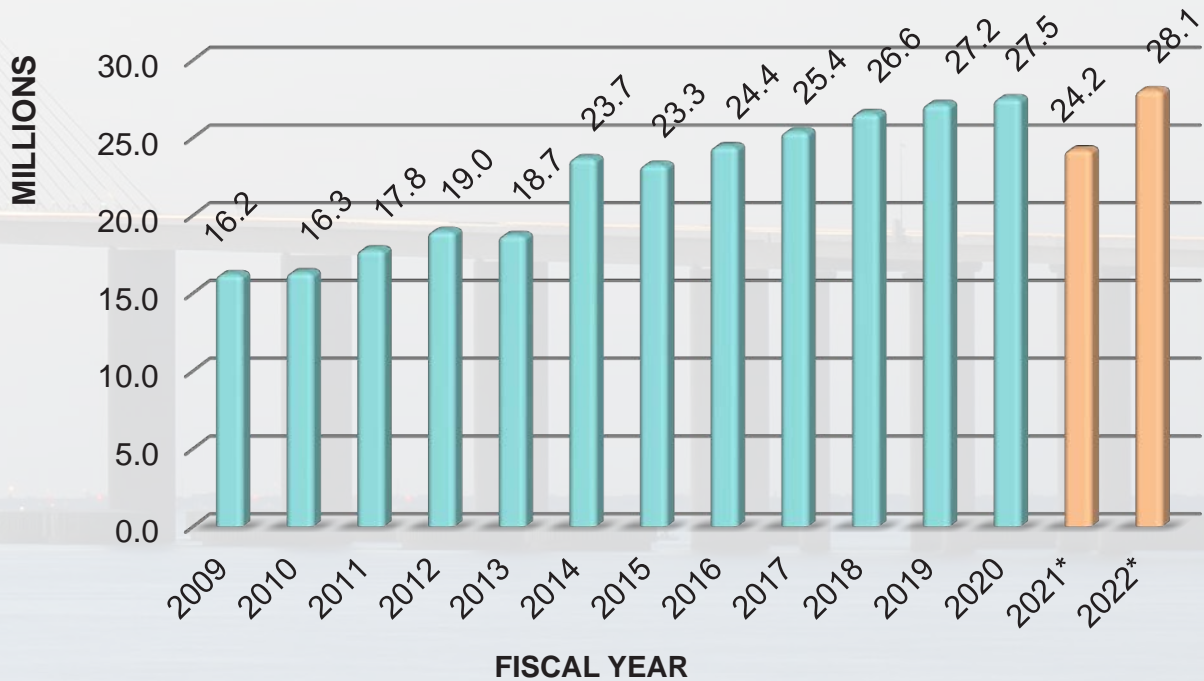
## State Shared Sales Tax

Sales tax revenues are received through the Local Government Half-Cent Sales Tax program authorized in 1982 and administered by the Florida Department of Revenue. In FY22, the revenue estimates are reflecting a positive impact as compared to FY21 resulting from the COVID-19 pandemic with an

increase of 15.7%. Use of this revenue source is unrestricted.

*\*Figure shown for 2021 & 2022 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.13 State Shared Sales Tax



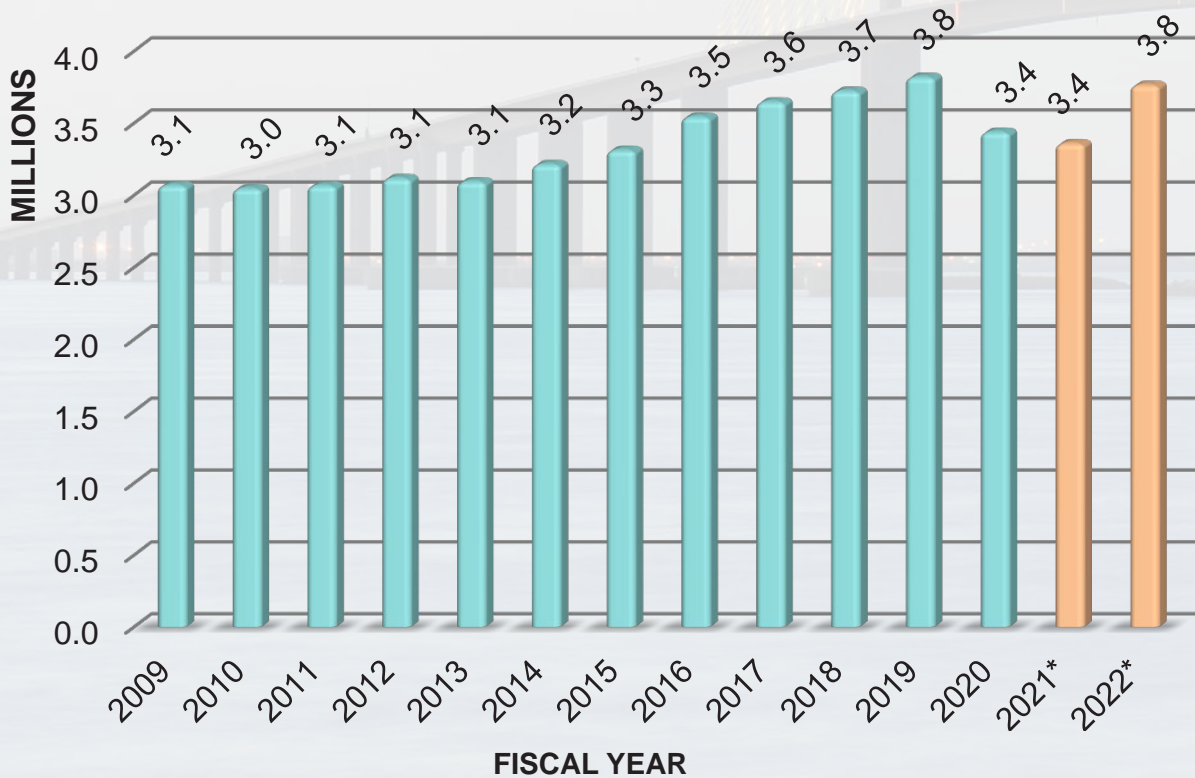
## Constitutional Gas Tax

A two-cent per gallon tax on motor fuel was authorized by the Florida Constitution in 1941 and adopted by Florida voters in 1943. This tax is a transportation revenue source for counties only and is allocated based on a county's proportion of statewide area, population, and gas tax receipts. The tax is received and used for road maintenance, drainage, transit, and operations in the Transportation Trust Fund. When ad valorem tax revenues declined, more gas taxes continued to be used between capital projects and eligible operating costs. Taxes are remitted by dealers to the Florida Department of Revenue, and then transferred to the State Board of Administration for distribution to counties. Collections for the past several years reflect a declining level of fuel consumption due to the economic downturn and

conservation efforts. 2020–2021 projections are very conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption. In FY21, the state revenues estimates mitigated the impacts of the COVID-19 pandemic, the final revision of the state revenue estimates provided an impact by reducing estimates by 10.4%. However, in FY22, the revenue estimates brought more promising projections with an increase of estimated revenues of 12%.

*\*Figure shown for 2021 & 2022 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.14 Constitutional Gas Tax



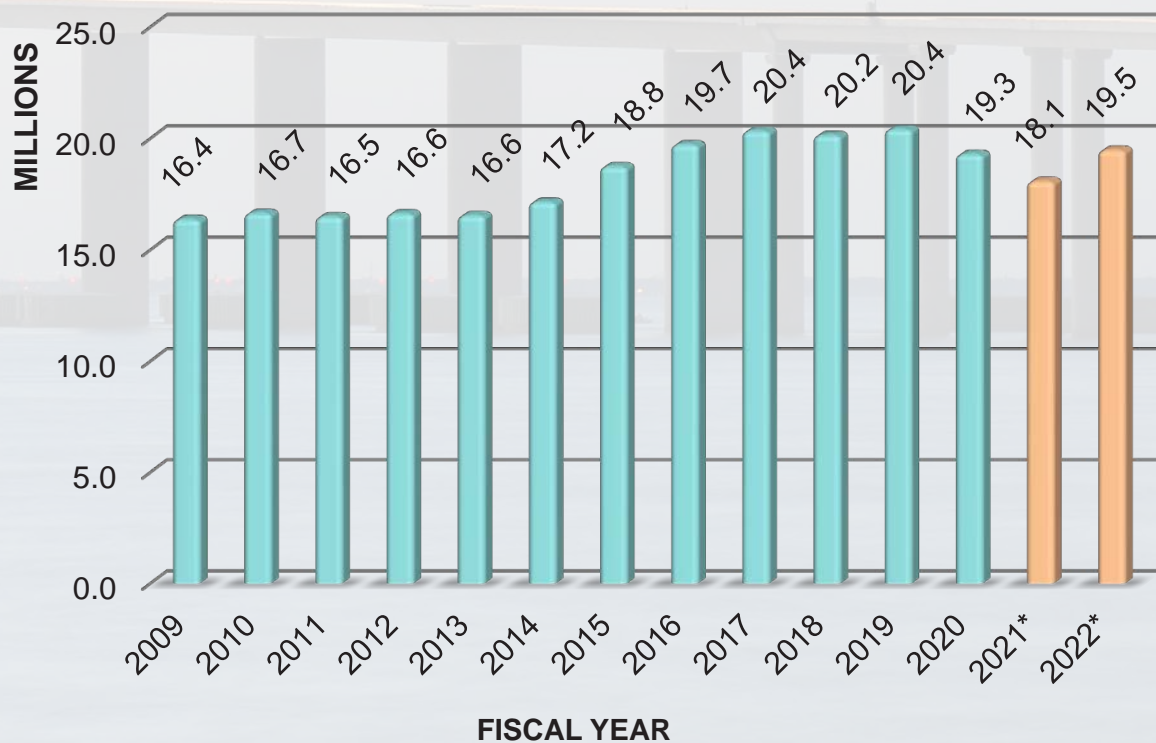
## Local Option Gas Tax

Revenues result from twelve cents tax per gallon of gasoline sold in Manatee County as authorized by the State Legislature. Originally, one cent was approved by voters in a countywide referendum. Later, six cents were levied by the Board of County Commissioners. In April 2016, an additional five cents were levied by the Board of County Commissioners. Retail dealers remit tax collections to the Florida Department of Revenue, which administers the Local Option Gas Tax Fund. The county and municipalities within the county share the revenue based on proportions of

historical transportation expenditures. Revenues are used for road resurfacing, maintenance, construction, and capital expenditures. In FY22, the estimates for Local Option Gas taxes from the State have shown an increase of 7.7%, as opposed to a reduction 11.3% in FY21. The County was able to maintain service levels due to increases in Ad Valorem taxes.

*\*Figure shown for 2021 & 2022 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.15 Local Option Gas Tax



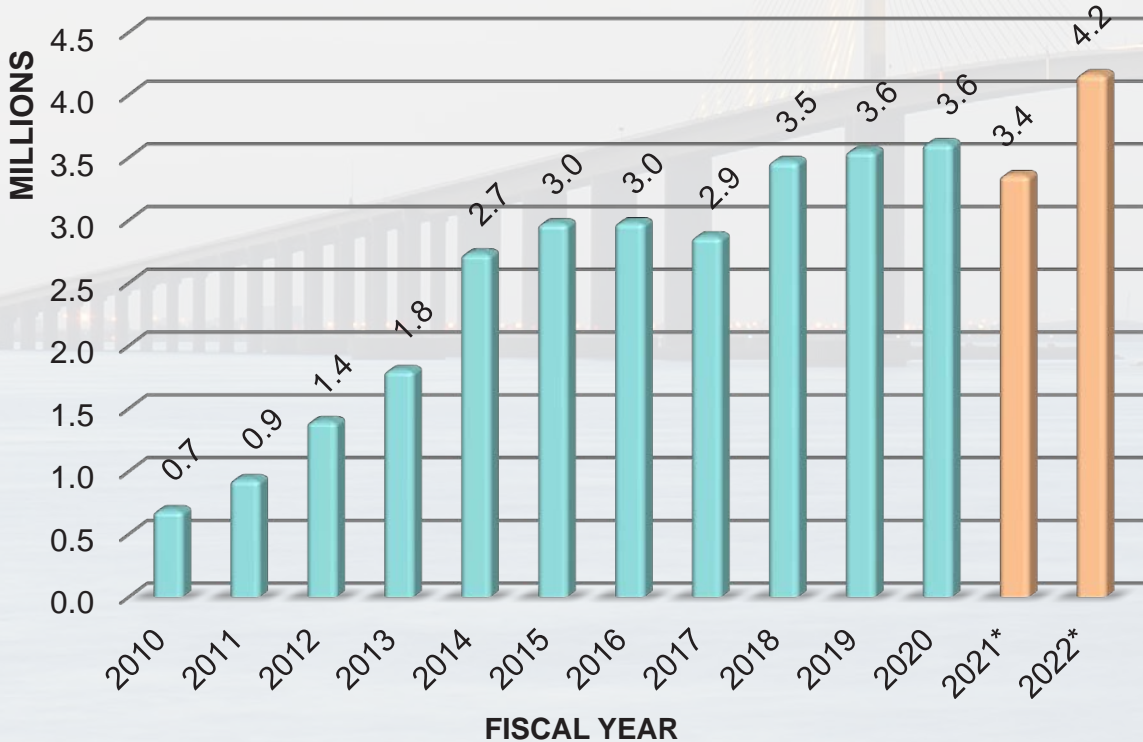
## Planning Fees

Staff in the Building and Development Services department review all development proposals in unincorporated areas of the county for compliance with the county's Comprehensive Plan and Land Development Code Regulations. Applications reviewed include Comprehensive Plan amendments, rezoning requests, subdivisions, site plans, planned developments, administrative permits, special permits, and variances. Fees collected are used to pay a portion of the labor, operating, and overhead costs of the department associated with its review of these development applications. Lower collections after 2008 reflect a decreasing level of development activity and slower county population growth.

Fluctuations from year to year also reflect the timing of applications. A study of the development review process was completed in FY10 and a fee increase was implemented in May 2011. Development activity exceeded expectations in the later part of FY20, thus the projection for 2021-2022 are conservative pending substantiation of a growth trend in the area. In FY22, due to the growth that the County has experienced in the last year, planning fees have increased a total of 19% as compared to FY21.

*\*Figure shown for 2021 & 2022 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.16 Planning Fees





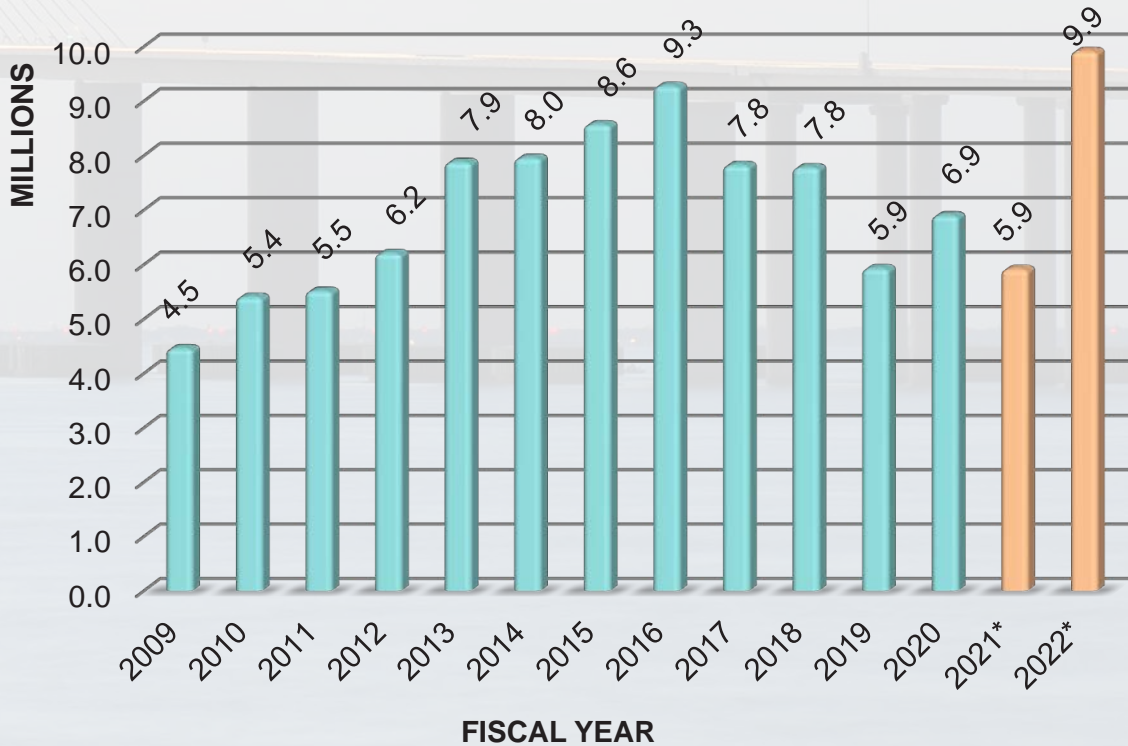
## Building and Inspections Fees/Charges

Fees for building, electrical, mechanical, plumbing, and various other permits issued by Manatee County Building and Development Services (BDS) department, as well as charges for inspection and re-inspection are recorded in this account. BDS staff review construction plans and perform site inspections to ensure compliance with county codes. Charges are based on actual cost of plans review and site inspection with an allowance for overhead costs. Decreased collections from 2008 to 2009 reflect the downturn in the real estate market and the lower level of construction activity. A fee increases, and reduced impact fees resulted in higher receipts starting in FY10. To more accurately reflect the distribution of costs as indicated in the May 2011,

impact fee study, building fees were decreased while planning fees were increased. Construction activity exceeded expectations in 2012 and revenues outpaced costs prompting a reduction of permitting fees late in the year. FY21 maintained a conservative projection outlining the continuation of the COVID-19 pandemic. However in FY22, Building and Inspection fees have significantly increased 68% compared to FY21 due to population growth within the County.

*\*Figure shown for 2021 & 2022 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.17 Building and Inspections Fees/Charges



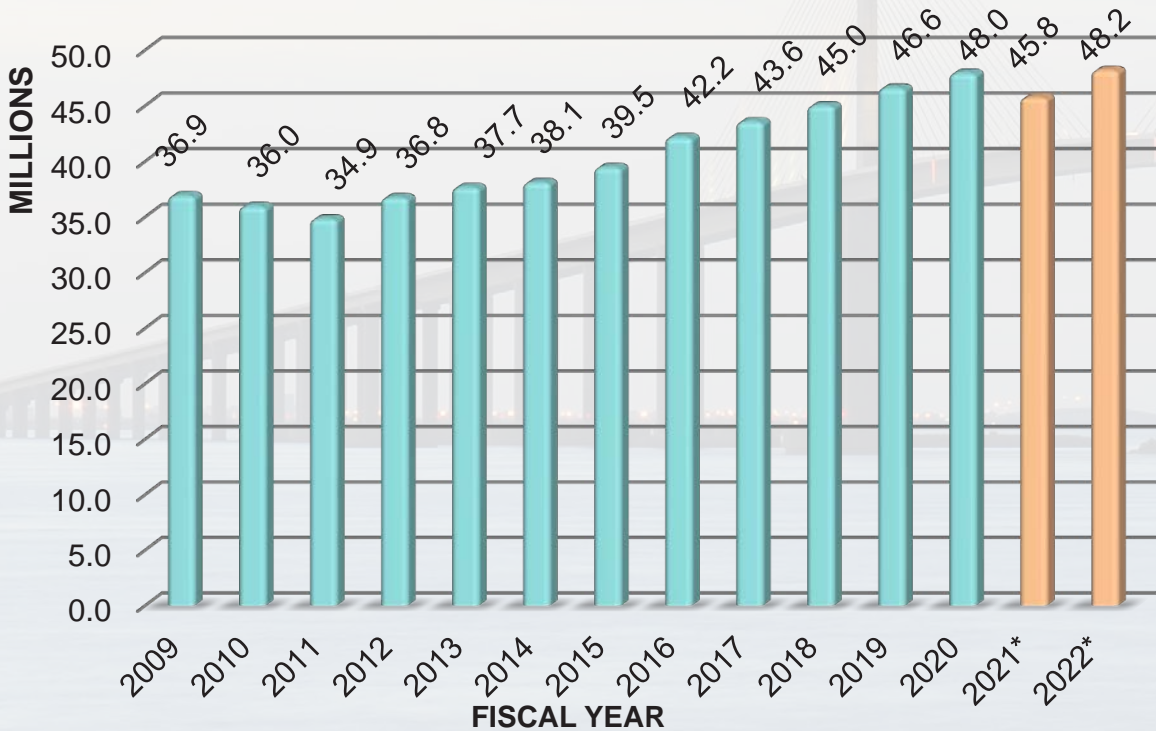
## Solid Waste Fees/Charges

Solid waste charges include a tipping fee at the landfill and solid waste collection fees for mandatory residential and commercial garbage pick-up. Solid waste collection rates have been negotiated with franchise haulers and adjusted for inflation annually. While Manatee County's tipping fees are among the lowest in the state of Florida, rates for "out-of-county" customers have been significantly increased and enforcement has been strengthened curtailing use by

haulers from outside Manatee County. FY09 reflected a change in the method of collection of fees which is offset by a lower expenditure from the county to waste haulers. In FY13 the Board of County Commissioners approved a Solid Waste collection fee rate increase.

*\*Figure shown for 2021 & 2022 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.18 Solid Waste Fees/Charges



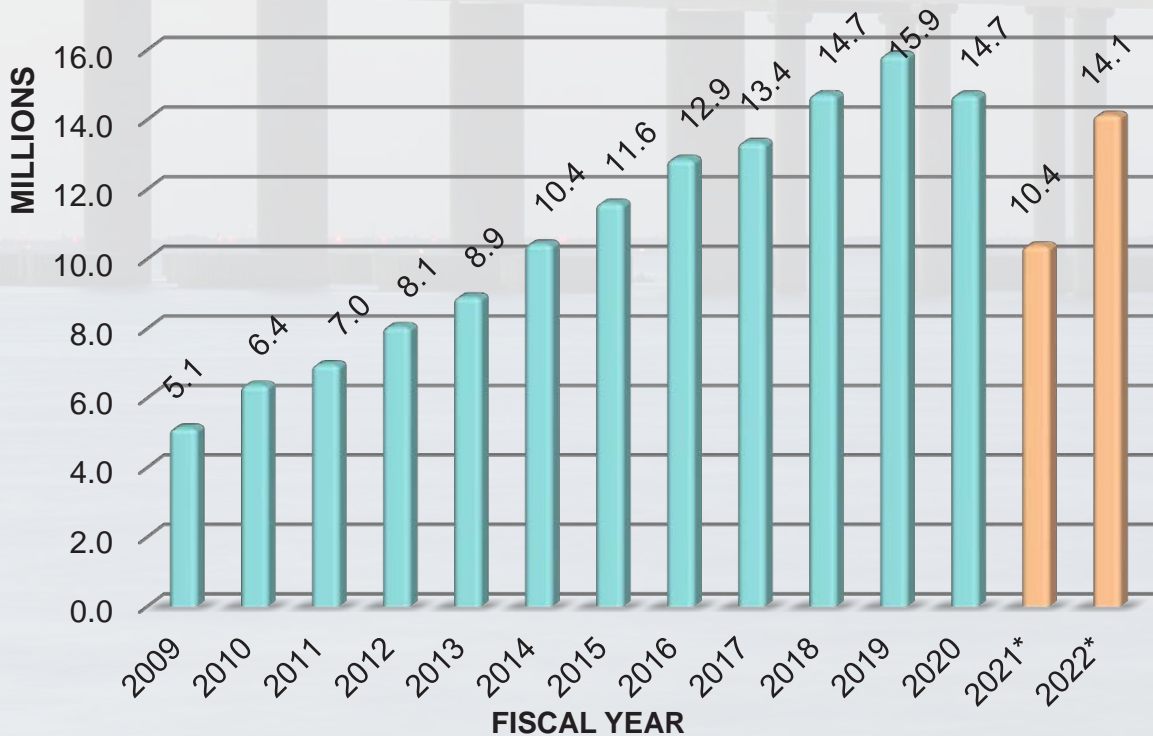
## Local Option Tourist Development Tax

Legislation enabling counties to levy a tax on most short-term residential rentals and leases of six months or less was passed by the Florida Legislature in 1977. Manatee County passed a 2-cent tax by referendum in 1980, increased it by 1 cent in 1986, another 1 cent in 2004, and an additional 1 cent in 2009 for a total of 5 cents per dollar by vote of the Board of County Commissioners. Proceeds of the original tax are used by the county to promote tourism. Revenue from the additional one cent added in 1986 is used for beach renourishment and erosion control. The additional cent approved in 2004 goes to increased marketing efforts, while the penny added in 2009 provides funding for improvements at beaches and the Convention Center and other tourist related items. FY11 revenues were higher than anticipated due to no major severe

weather events, and increased tourism due to targeted marketing and advertising campaigns, increased social network presence, and increased sports marketing. In FY21, in an effort to mitigate the impacts of the COVID-19 pandemic in the financial stability of the County, Manatee County took measures to ensure a minimal impact by reducing revenue estimates by 30% and maintaining the current levels of service. In FY22, as the overall community recovers from the impact of the COVID-19 pandemic, increased activity in tourism in our area has significantly impacted this revenue stream to reflect a 36% increase from FY21.

*\*Figure shown for 2021 & 2022 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.19 Local Option Tourist Development Tax



## Employees Per 1,000 Residents

The chart shows the number of employees under the Board of County Commissioners (excluding Constitutional Officers) as compared to the population of Manatee County.

Chart 1.20 Employees Per 1,000 Residents



\* BEBR population matches website for existing data

## Summary of Budgeted Positions

The list in the below table shows positions which report to the Board of County Commissioners by department. In addition, ten positions funded by the County for Court Administration and Guardian Ad Litem services are

shown. Positions for the School Board, Constitutional Offices, and other taxing authorities do not report to the County Commission and are excluded from this listing.

Table 1.7 Summary of Budgeted Positions

Department	FY21 Adopted	FY22 Adopted	Increase/ (Decrease)
Board of County Commissioners	10	13	3
County Administrator	13	13	-
County Attorney	25	25	-
Building & Development	156	177	21
Convention & Visitors Bureau	31	31	-
Financial Management	32	35	3
Human Resources	21	23	2
Information Technology	74	74	-
Neighborhood Services	149	151	2
Parks & Natural Resources	110	121	11
Property Management	198	218	20
Public Safety	303	325	22
Public Works	491	524	33
Redevelopment & Economic Opportunity	20	23	3
Utilities	436	446	10
<b>Subtotal</b>	<b>2,069</b>	<b>2,199</b>	<b>130</b>
Court Administration	8	8	-
Guardian Ad Litem	2	2	-
<b>Grand Total</b>	<b>2,079</b>	<b>2,209</b>	<b>130</b>

# Adopted Budget Summary

## Manatee County Adopted Budget Summary Fiscal Year 2021-2022

	Millage Rate	GENERAL FUND	TRANSPOR- TATION TRUST FUND	SPECIAL REVENUE FUNDS	DEBT SERVICES FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS
<b>SOURCES</b>									
<b>Property Taxes:</b>									
General Fund	5.1442	230,225,473	-	-	-	-	-	-	\$ 230,225,473
Transportation	0.4036	-	18,062,867	-	-	-	-	-	18,062,867
Library	0.1975	-	-	8,838,990	-	-	-	-	8,838,990
Parks	0.3040	-	-	13,605,331	-	-	-	-	13,605,331
Environmental Lands*	0.0000	-	-	-	-	-	-	-	-
Unincorporated MSTU	0.6109	-	-	19,989,888	-	-	-	-	19,989,888
Children's Services	0.3333	-	-	14,916,634	-	-	-	-	14,916,634
Palm Aire MSTU	0.2546	-	-	130,752	-	-	-	-	130,752
<b>Other Taxes:</b>		2,653,260	20,820,247	46,640,558	-	-	-	-	70,114,065
<b>Licenses &amp; Permits:</b>		950,250	-	14,927,133	-	-	126,738	-	16,004,121
<b>Intergovernmental:</b>									
Federal	-	-	-	1,930,041	-	-	624,000	-	2,554,041
State	41,608,321	5,714,545	-	879,021	-	-	5,465,451	-	53,667,338
Other	12,798,880	-	-	46,405	-	-	-	-	12,845,285
<b>Charge for Service:</b>									
Public Utilities	-	-	-	-	-	-	208,420,398	-	208,420,398
Other	35,900,086	962,710	5,907,665	-	20,526,316	19,493,729	-	-	82,790,506
<b>Fines &amp; Forfeitures:</b>		500,500	-	1,338,845	-	-	24,585	-	1,863,930
<b>Miscellaneous Revenues:</b>									
Interest Income	500,000	228,955	1,539,060	3,119	2,864,596	1,542,704	744,655	-	7,423,089
Other	5,593,689	625,000	19,467,779	-	-	7,229,707	4,402,395	-	37,318,570
<b>Total Revenue</b>		<b>330,730,459</b>	<b>46,414,324</b>	<b>150,158,102</b>	<b>3,119</b>	<b>23,390,912</b>	<b>242,927,312</b>	<b>5,147,050</b>	<b>\$ 798,771,278</b>
<b>Non-Revenue:</b>									
Cash Carryover		102,813,294	22,895,487	157,940,963	239,976	195,080,876	160,063,202	-	639,033,798
Internal Services		-	-	-	-	-	-	152,120,490	152,120,490
Interfund Transfers	4,516,948	5,338,386	22,948,028	11,128,352	130,734,797	45,466,895	1,565,853	-	221,699,259
Statutory 5%	(16,536,523)	(2,320,716)	(7,507,909)	(156)	(1,169,546)	(12,146,366)	(4,902,854)	-	(44,584,070)
<b>Total Non-Revenue</b>		<b>90,793,719</b>	<b>25,913,157</b>	<b>173,381,082</b>	<b>11,368,172</b>	<b>324,646,127</b>	<b>193,383,731</b>	<b>148,783,489</b>	<b>\$ 968,269,477</b>
<b>GROSS SOURCES</b>		<b>421,524,178</b>	<b>72,327,481</b>	<b>323,539,184</b>	<b>11,371,291</b>	<b>348,037,039</b>	<b>436,311,043</b>	<b>153,930,539</b>	<b>\$ 1,767,040,755</b>
Confirmation of Unencumbered Prior Year Project/Grant Balances									386,869,971
Confirmation of Other Special Taxing Districts ( Housing Authority, Law Library)									716,663
<b>TOTAL</b>									<b>\$ 2,154,627,389</b>
Less: Cash Balance	(70,874,467)	(15,821,225)	(98,284,428)	(239,339)	(147,395,635)	(136,973,411)	-	-	(469,588,505)
Interfund Transfers	(4,516,948)	(5,338,386)	(22,948,028)	(11,128,352)	(130,734,797)	(45,466,895)	(1,565,853)	-	(221,699,259)
Internal Services	-	-	-	-	-	-	(152,364,686)	-	(152,364,686)
Prior Year Project/Grant Balances	-	-	-	-	-	-	-	-	(386,869,971)
Other Special Taxing Districts	-	-	-	-	-	-	-	-	(716,663)
	(75,391,415)	(21,159,611)	(121,232,456)	(11,367,691)	(278,130,432)	(182,440,306)	(153,930,539)	-	(1,231,239,084)
<b>NET NEW SOURCES</b>		<b>346,132,763</b>	<b>51,167,870</b>	<b>202,306,728</b>	<b>3,600</b>	<b>69,906,607</b>	<b>253,870,737</b>	<b>-</b>	<b>\$ 923,388,305</b>
<b>USES</b>									
<b>Expenditures:</b>									
General Government	70,404,891	-	8,783,816	11,131,952	3,090,000	-	-	-	93,410,659
Public Safety	201,108,878	-	21,842,452	-	9,929,945	-	-	-	232,881,275
Physical Environment	1,775,301	-	6,224,136	-	58,112,499	183,430,883	-	-	249,542,819
Public Transportation	-	25,655,509	13,196,162	-	56,155,045	25,540,767	-	-	120,547,483
Economic Environment	8,379,025	-	16,767,597	-	-	-	-	-	25,146,622
Human Services	20,728,347	-	14,080,606	-	3,950,000	-	-	-	38,758,953
Culture & Recreation	1,539,202	-	21,636,332	-	19,040,585	2,769,336	-	-	44,985,455
Transfers to Other Govt.	-	4,194,198	-	-	-	-	-	-	4,194,198
Interfund Transfers	23,654,635	24,392,698	91,780,046	-	4,711,222	77,160,658	-	-	221,699,259
Internal Services	-	-	-	-	-	-	106,745,235	-	106,745,235
<b>Reserves:</b>									
Contingency	23,059,432	2,263,851	28,943,609	-	-	9,800,913	425,019	-	64,492,824
Capital Outlay	-	-	2,000,000	-	45,652,108	635,075	-	-	48,287,183
Cash Balance/Prior Yr. Approp.	70,874,467	15,821,225	98,284,428	239,339	147,395,635	136,973,411	46,760,285	-	516,348,790
Non Expendable Trusts	-	-	-	-	-	-	-	-	-
<b>GROSS USES</b>		<b>421,524,178</b>	<b>72,327,481</b>	<b>323,539,184</b>	<b>11,371,291</b>	<b>348,037,039</b>	<b>436,311,043</b>	<b>153,930,539</b>	<b>\$ 1,767,040,755</b>
Confirmation of Unencumbered Prior Year Project/Grant Balances									386,869,971
Confirmation of Other Special Taxing Districts ( Housing Authority, Law Library)									716,663
<b>TOTAL</b>									<b>\$ 2,154,627,389</b>
Less: Cash Balance	(70,874,467)	(15,821,225)	(98,284,428)	(239,339)	(147,395,635)	(136,973,411)	-	-	(469,588,505)
Interfund Transfers	(4,516,948)	(5,338,386)	(22,948,028)	(11,128,352)	(130,734,797)	(45,466,895)	(1,565,853)	-	(221,699,259)
Internal Services	-	-	-	-	-	-	(152,364,686)	-	(152,364,686)
Prior Year Project/Grant Balances	-	-	-	-	-	-	-	-	(386,869,971)
Other Special Taxing Districts	-	-	-	-	-	-	-	-	(716,663)
	(75,391,415)	(21,159,611)	(121,232,456)	(11,367,691)	(278,130,432)	(182,440,306)	(153,930,539)	-	(1,231,239,084)
<b>NET NEW USES</b>		<b>346,132,763</b>	<b>51,167,870</b>	<b>202,306,728</b>	<b>3,600</b>	<b>69,906,607</b>	<b>253,870,737</b>	<b>-</b>	<b>\$ 923,388,305</b>
<b>TOTAL NET BUDGET FY22</b>									<b>\$ 923,388,305</b>
<b>TOTAL BUDGET FY22</b>									<b>\$ 2,154,627,389</b>

\* The Environmental Lands Millage will be levied starting Fiscal Year 2023





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# *Accomplishments, Goals & Strategies*



# Accomplishments, Goals & Strategies

## Introduction

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Manatee County's short-term goals, long-term goals and strategies are embedded within the vision of a plan established a couple of years ago called "How Will We Grow". "How Will We Grow" is the vision of how the County can plan for the future based on understanding the steps taken over the years to address growth, environment and weather events, economic conditions, political conditions, transportation and utility needs. Learning from our mistakes and embracing success allows the County to look at future opportunities and set expectations of what the priorities should be to establish existing funding. Transportation with better roads, enhancing public safety, improve parks, address rising sea levels, enhance

community services, affordable housing initiatives, and indigent health care are possible priorities.

A plan for expansion that addresses growth, maintenance, replacement of aging infrastructure, land development, health care, affordable housing, and other topics is an essential part of Manatee County. This section showcases the long-range plan to serve a growing community by implementing the "How Will We Grow" focus.

Manatee County continues its commitment in establishing a long-term and short-term plan that meets the goals and objectives while following the new "Results First" within the Strategic Plan.

## Long Range Planning to Serve a Growing Community



## Background

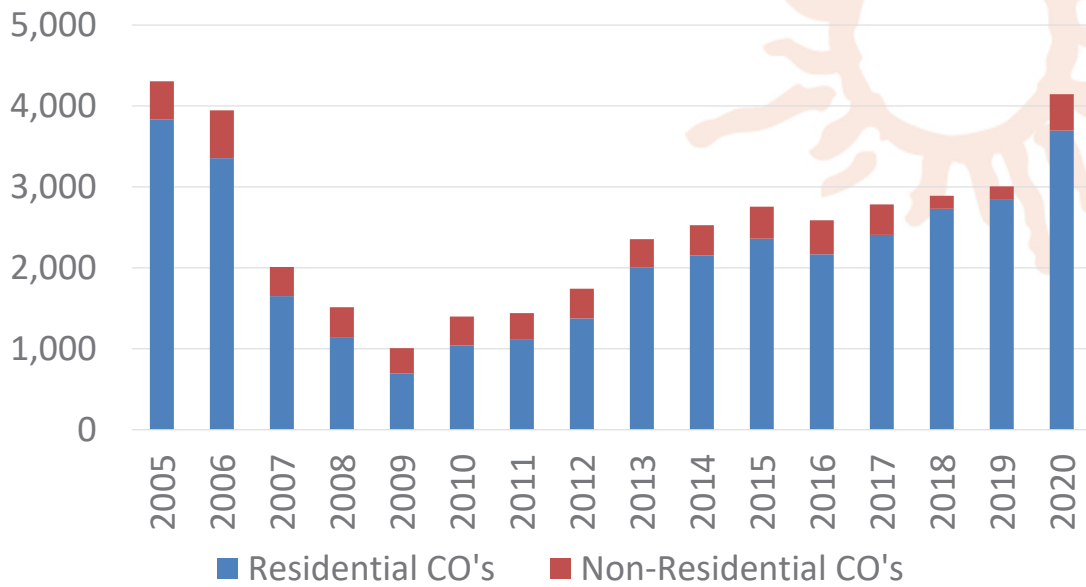
- How Will We Grow? (Fall 2017)
- Follow-up to BCC Worksession in Jan. 2018
  - Requested Board allow staff to begin researching potential new sites for County facilities, cost estimates and possible funding sources.
- April 2019 to today, staff has provided 5 briefings to commissioners



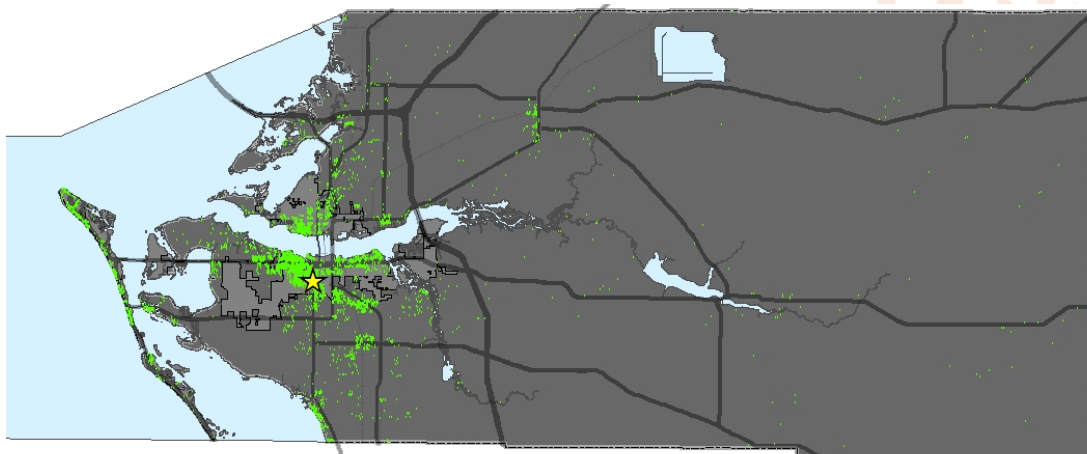
## Outline of Presentation

- Follow-up from January 2018
- Growth trends
- Existing Facilities & Operations
- Growth impacts to infrastructure & services
  - Efficiencies
  - Results
- Wrap-up & transition

# Certificates of Occupancy Issued

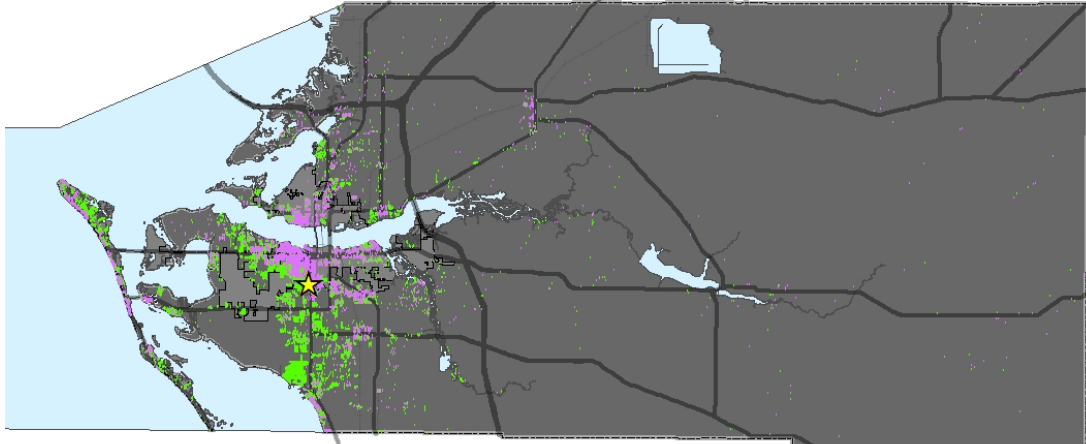


Note: 2020 includes estimates for Oct-Dec



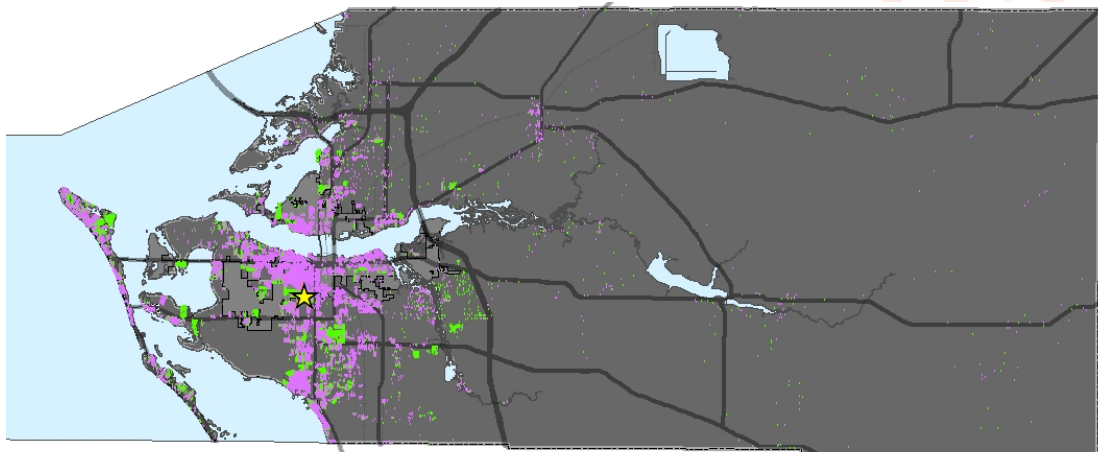
## Pre-1950

- ★ Residential Centerpoint
- Residential Units Built 1950 or earlier



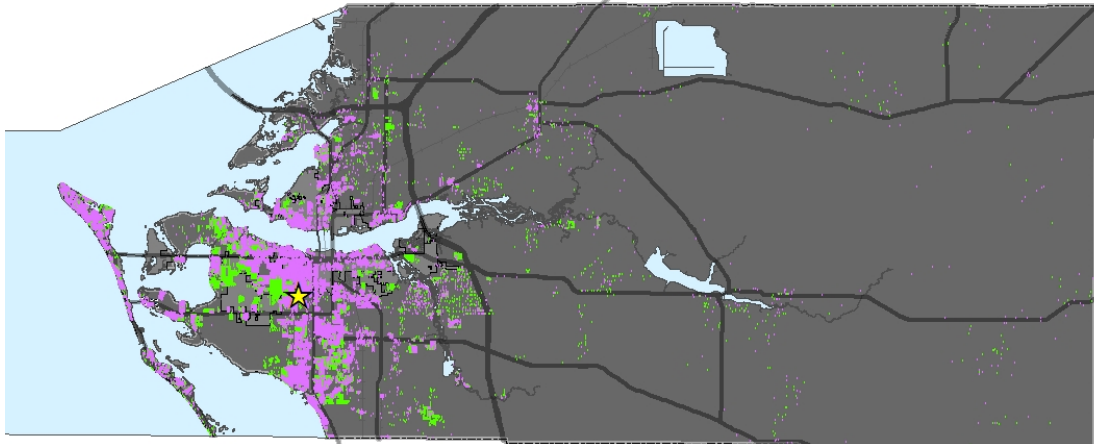
## 1951 - 1960

- ★ Residential Centerpoint
- Residential Units Built 1950 or earlier
- Residential Units Built 1951 to 1960



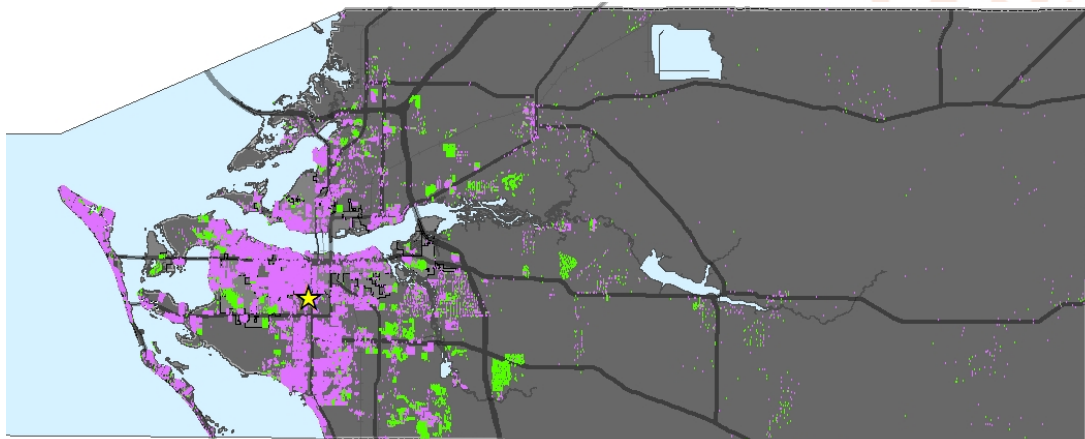
## 1961 - 1970

- ★ Residential Centerpoint
- Residential Units Built 1960 or earlier
- Residential Units Built 1961 to 1970



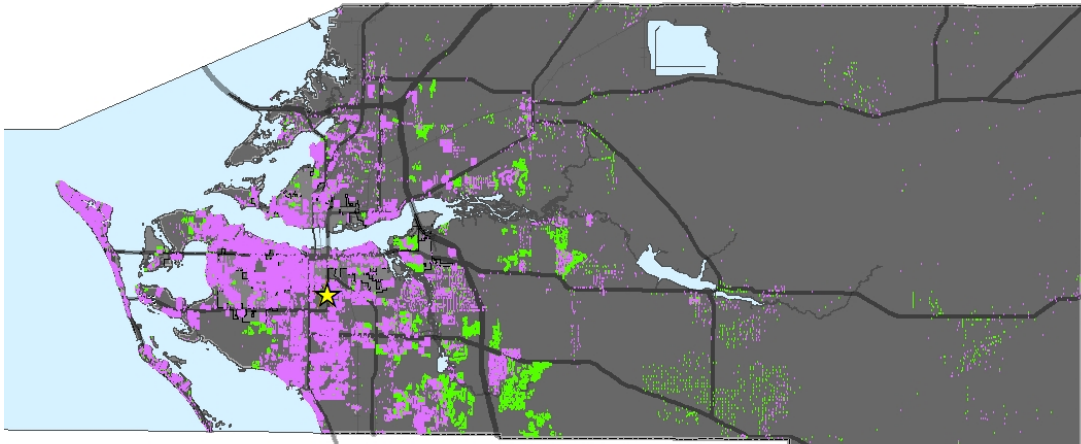
## 1971 - 1980

- ★ Residential Centerpoint
- Residential Units Built 1970 or earlier
- Residential Units Built 1971 to 1980



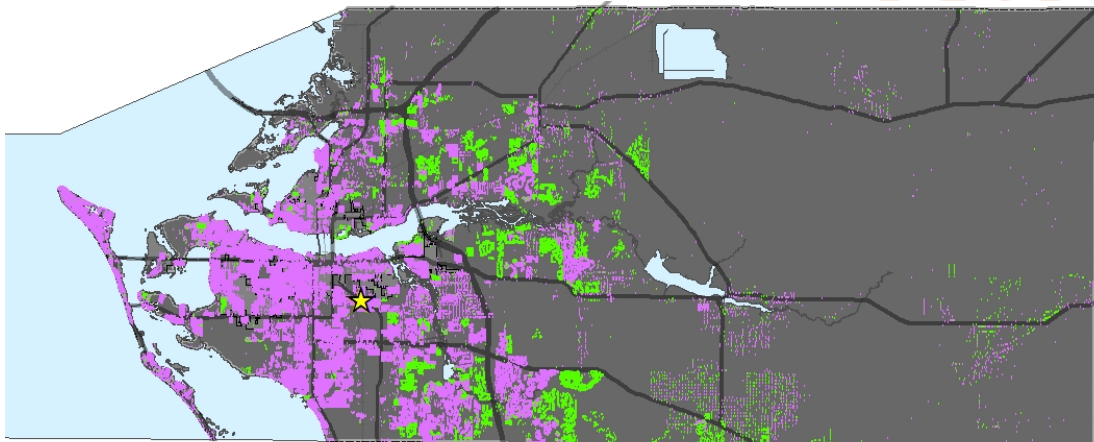
## 1981 - 1990

- ★ Residential Centerpoint
- Residential Units Built 1980 or earlier
- Residential Units Built 1981 to 1990



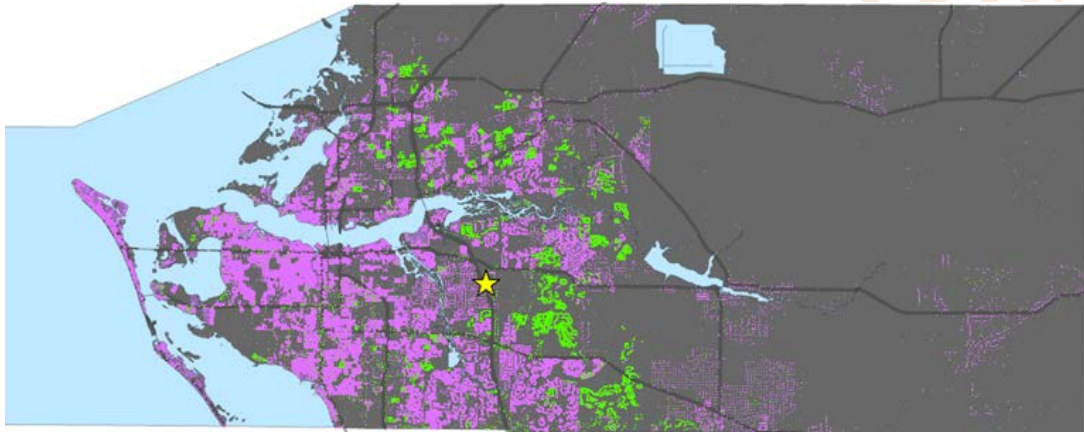
## 1991 - 2000

- ★ Residential Centerpoint
- Residential Units Built 1990 or earlier
- Residential Units Built 1991 to 2000



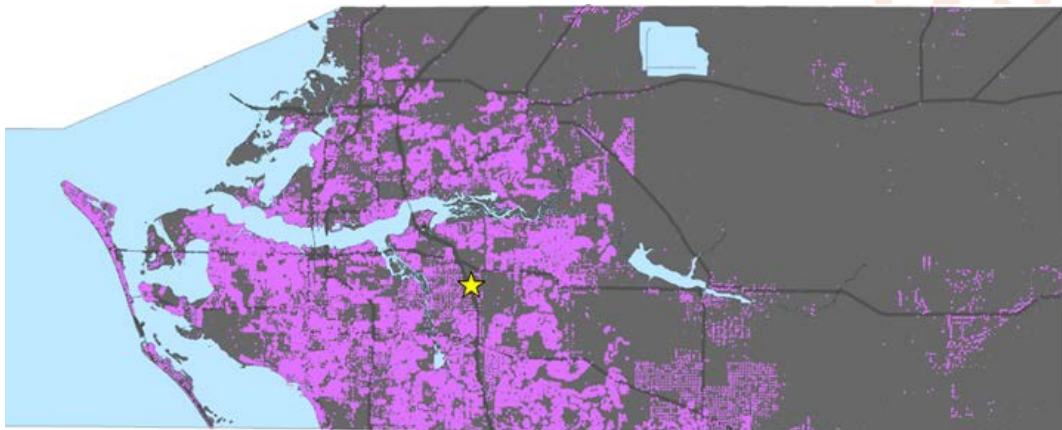
## 2000 - 2010

- ★ Residential Centerpoint
- Residential Units Built 2000 or earlier
- Residential Units Built 2001 to 2010



## 2010 - 2019

- ★ Residential Centerpoint
- Residential Units Built 2010 or earlier
- Residential Units Built 2011 to 2019

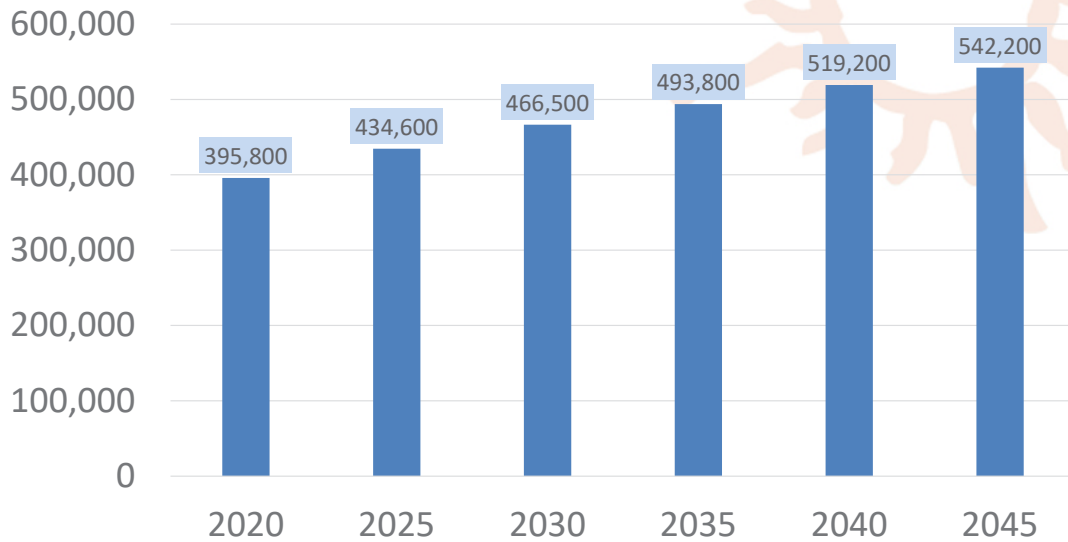


## 2019

- ★ Residential Centerpoint
- Residential Units Built 2019 or earlier

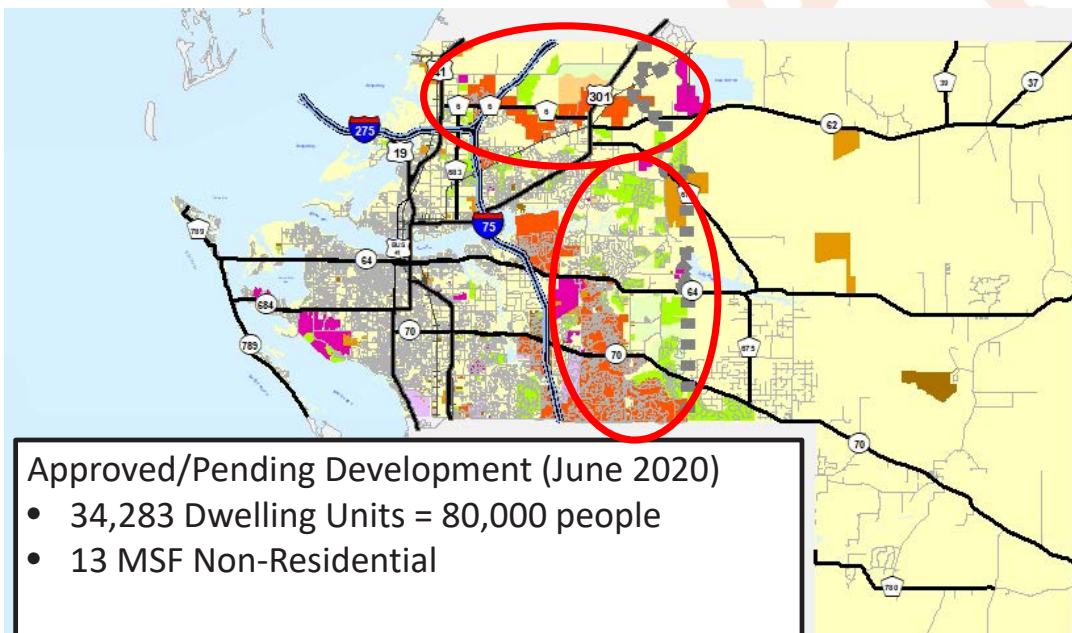


# Manatee County Population Projections



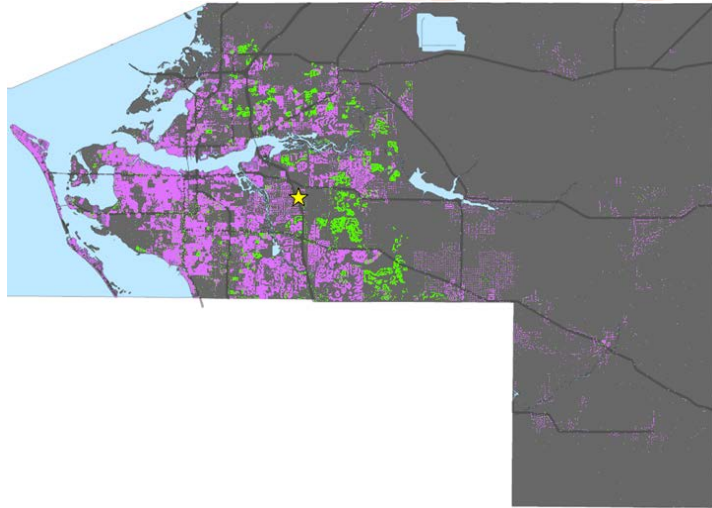
Source: UF Bureau of Economic & Business Research, April 2020, "Medium" Projections

## Approved / Pending Development

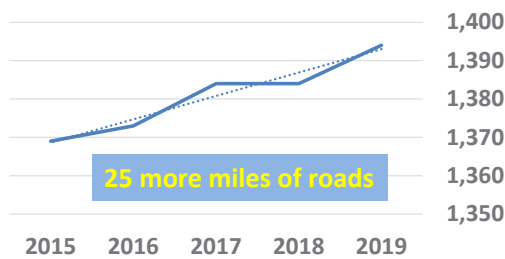


# Impact of Growth

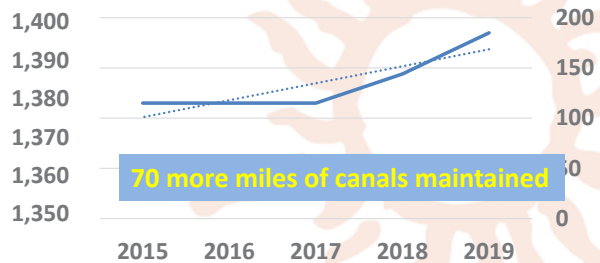
- Infrastructure
- Operations
- Service requests
- Past 10 years (in green)



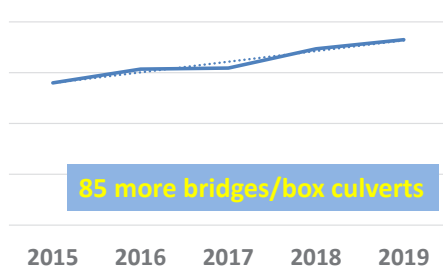
Paved roads (center line miles)



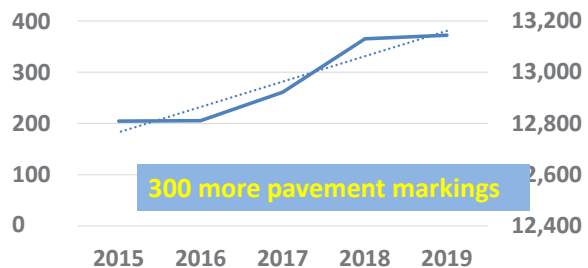
Maintained Canal (mi)

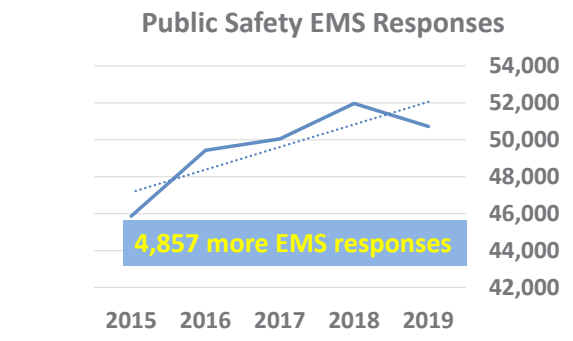
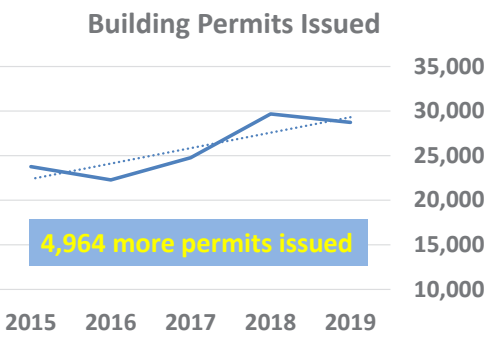
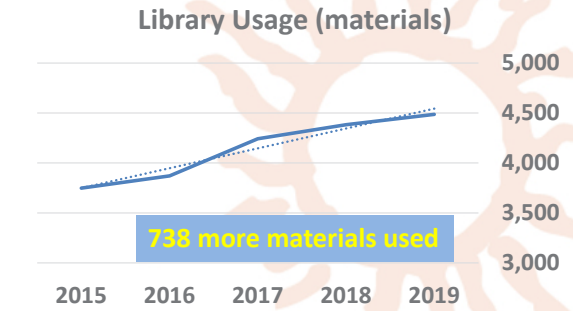
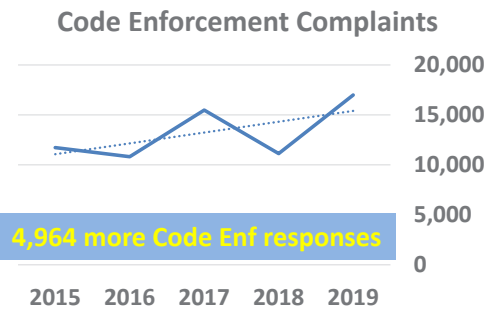
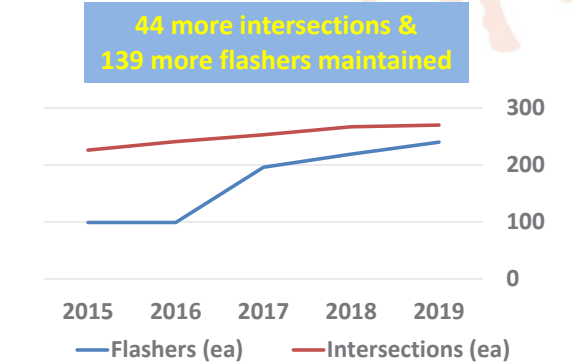
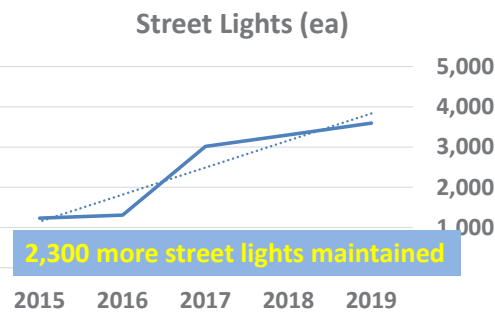
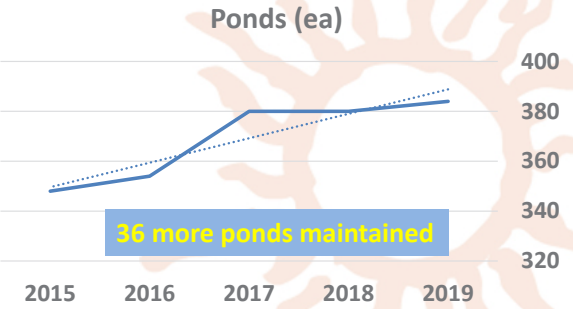


Bridges (ea)

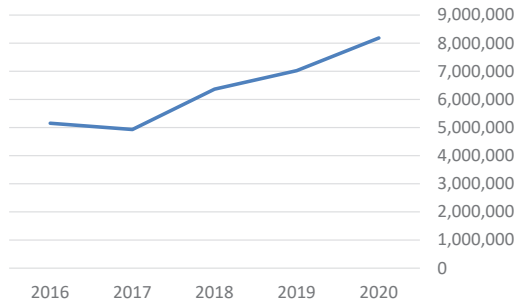


Pavement Markings (ea)

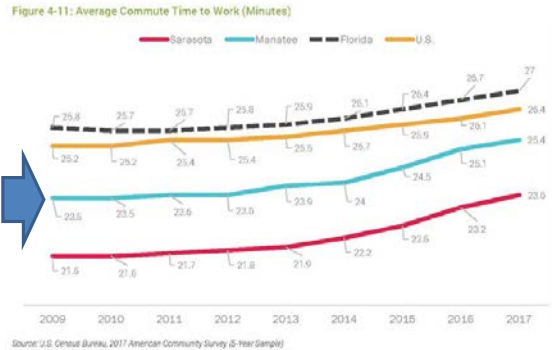




# Fleet Miles & Commute Time



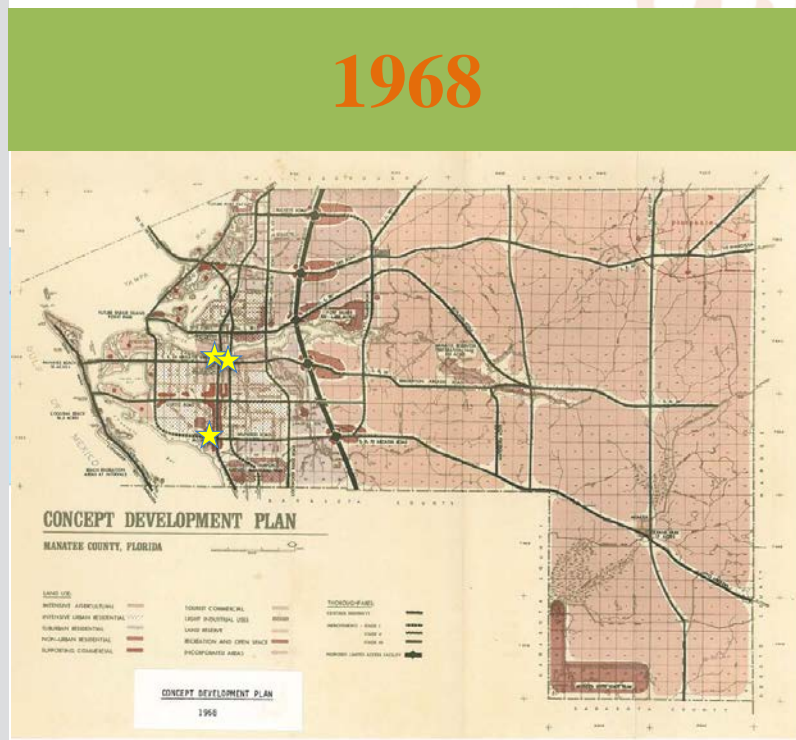
**3 million mile increase in fleet mileage over past 5 years**

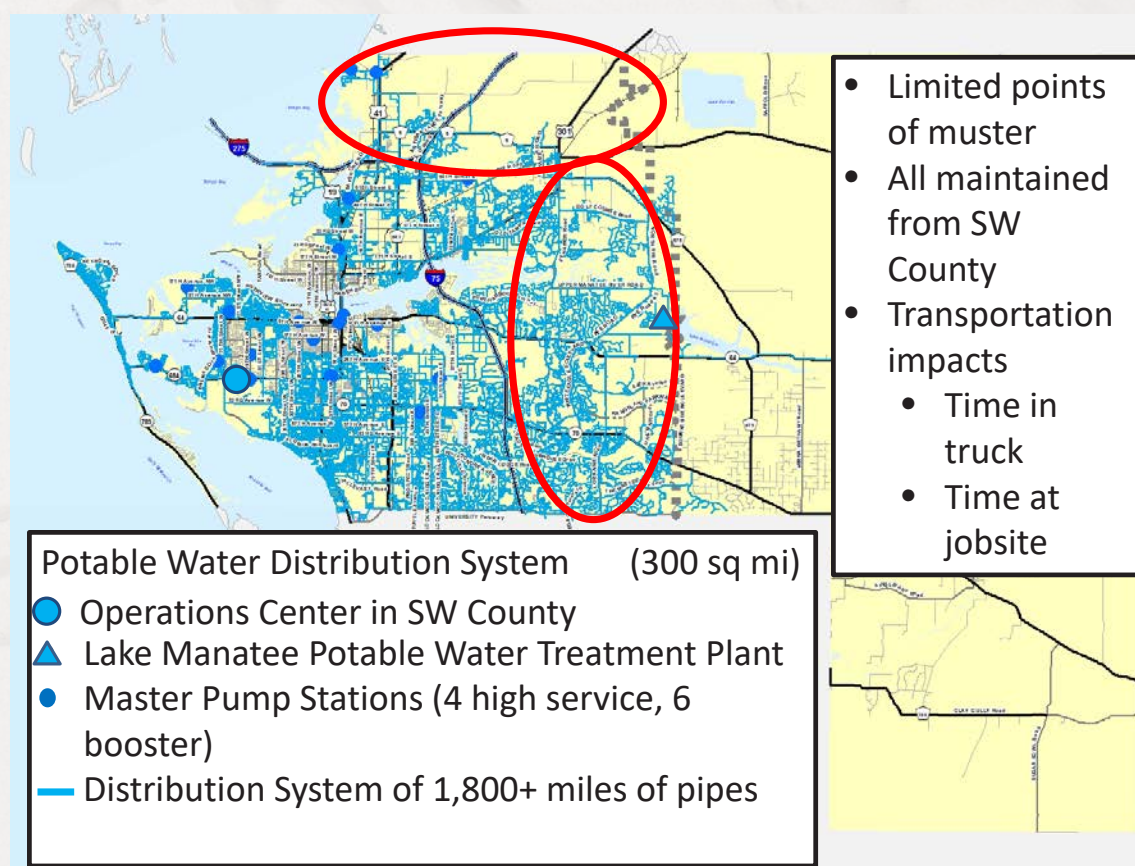
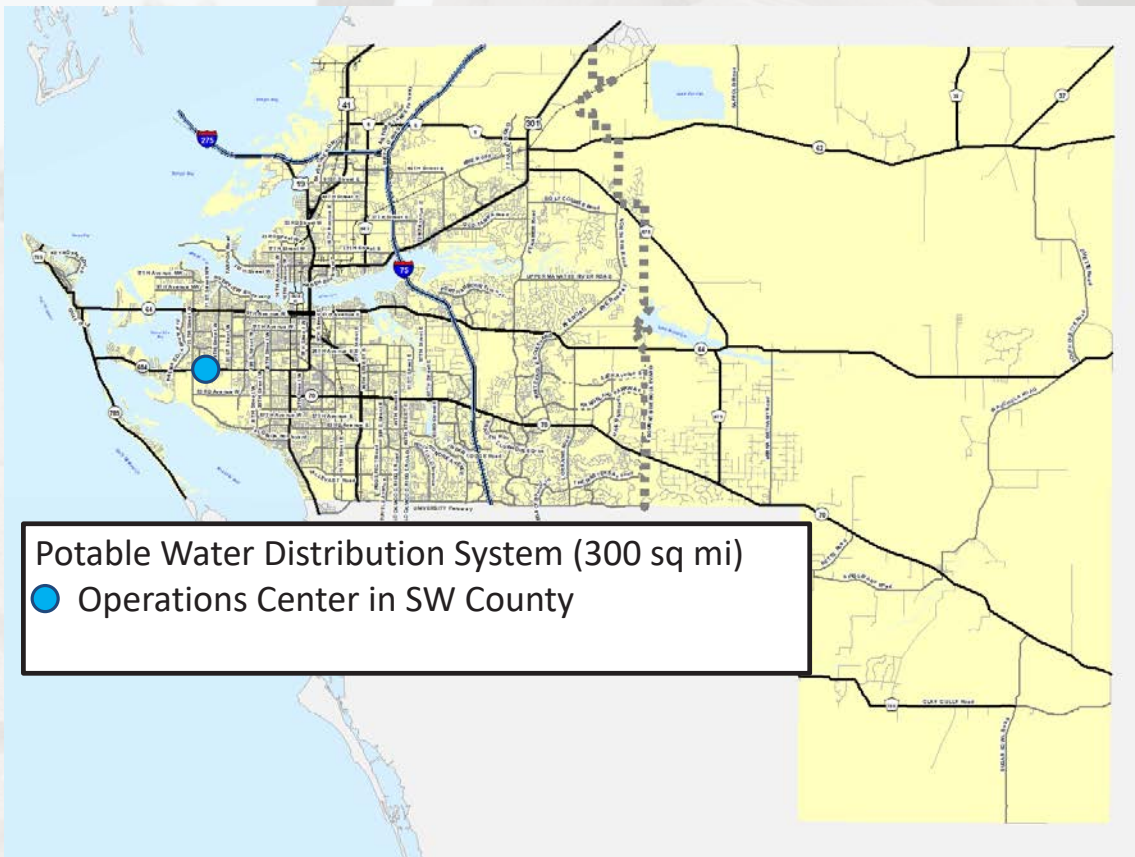


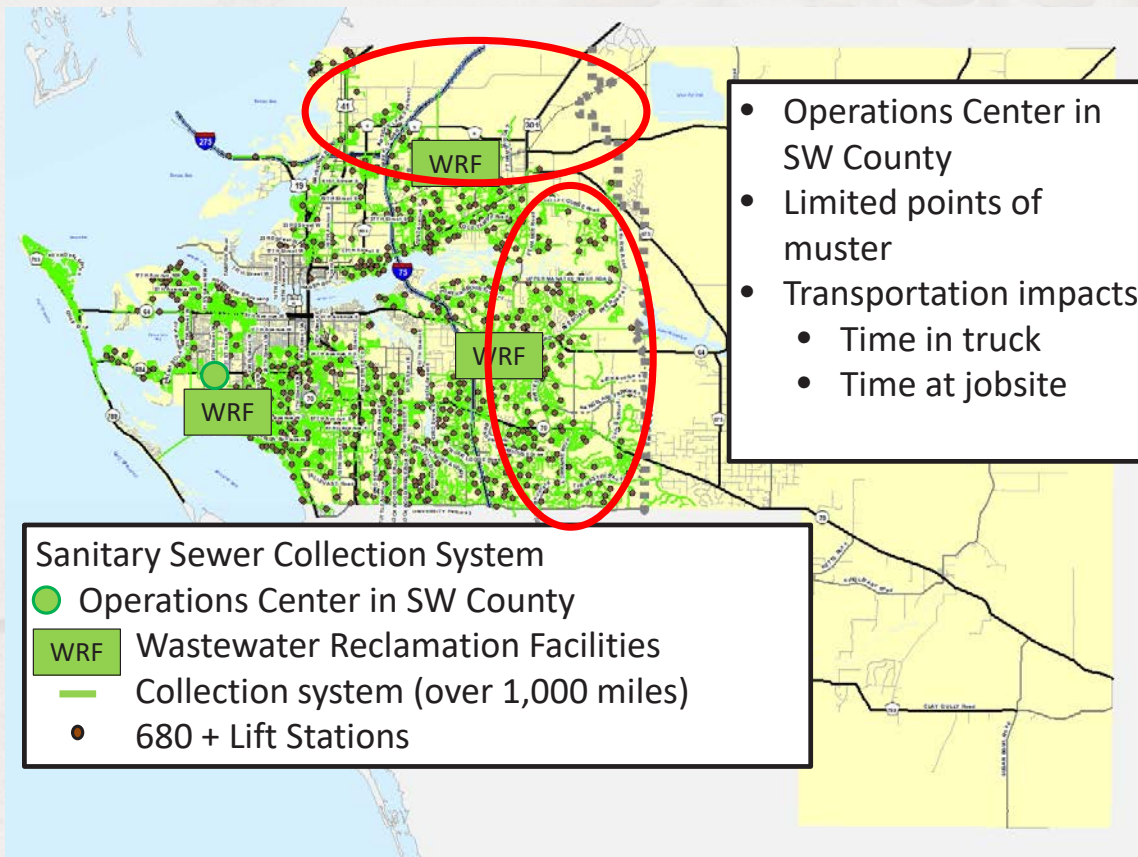
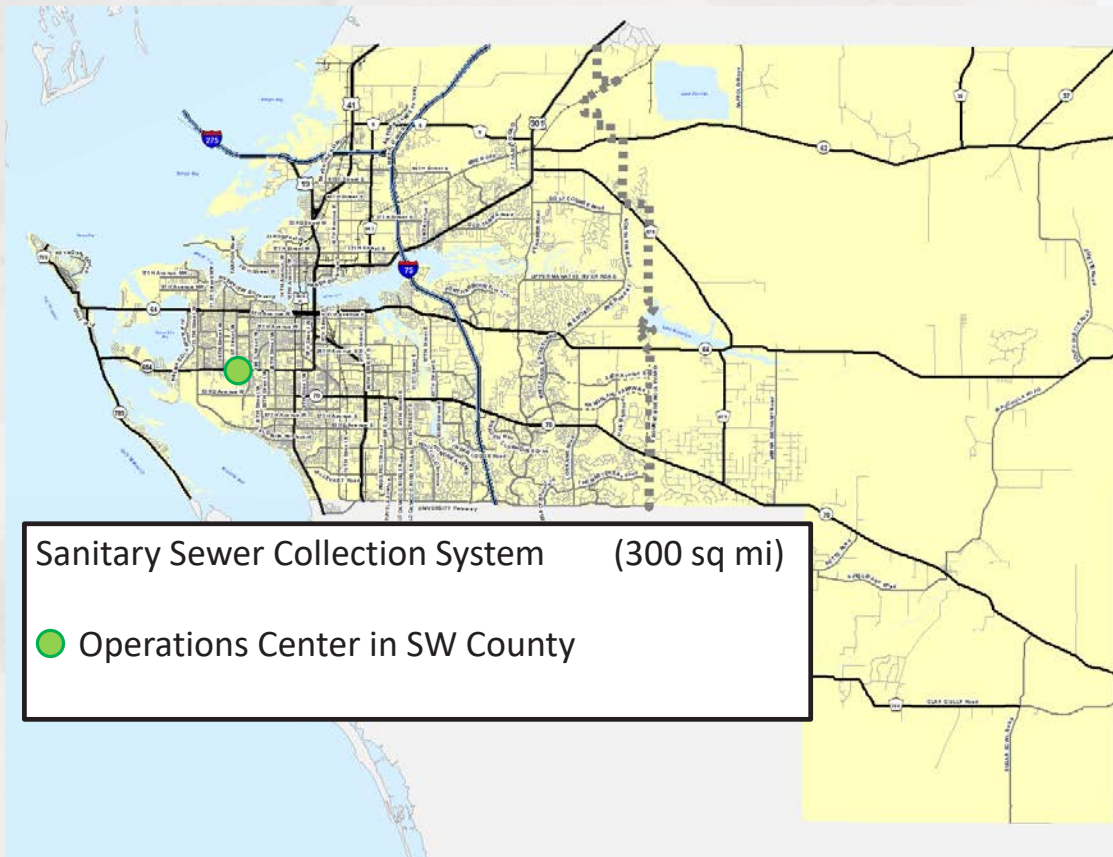
**Increasing commute times in Manatee**

More Time in Truck & Inefficient Points of Muster

- Since Adopted Growth Plan(s)
- Parks
  - Roads
  - Utilities
  - Infrastructure services generally located in same places since 1960's...



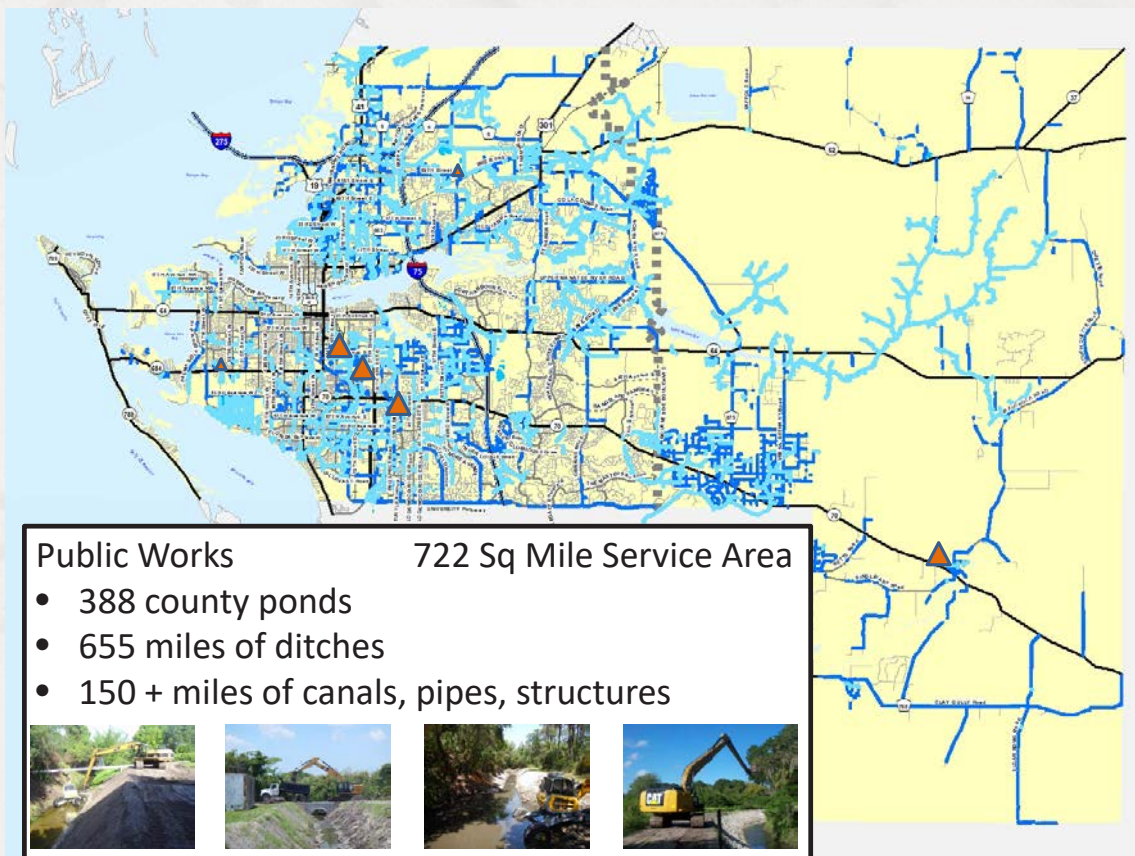












## Public Works Stormwater Existing Levels Of Service

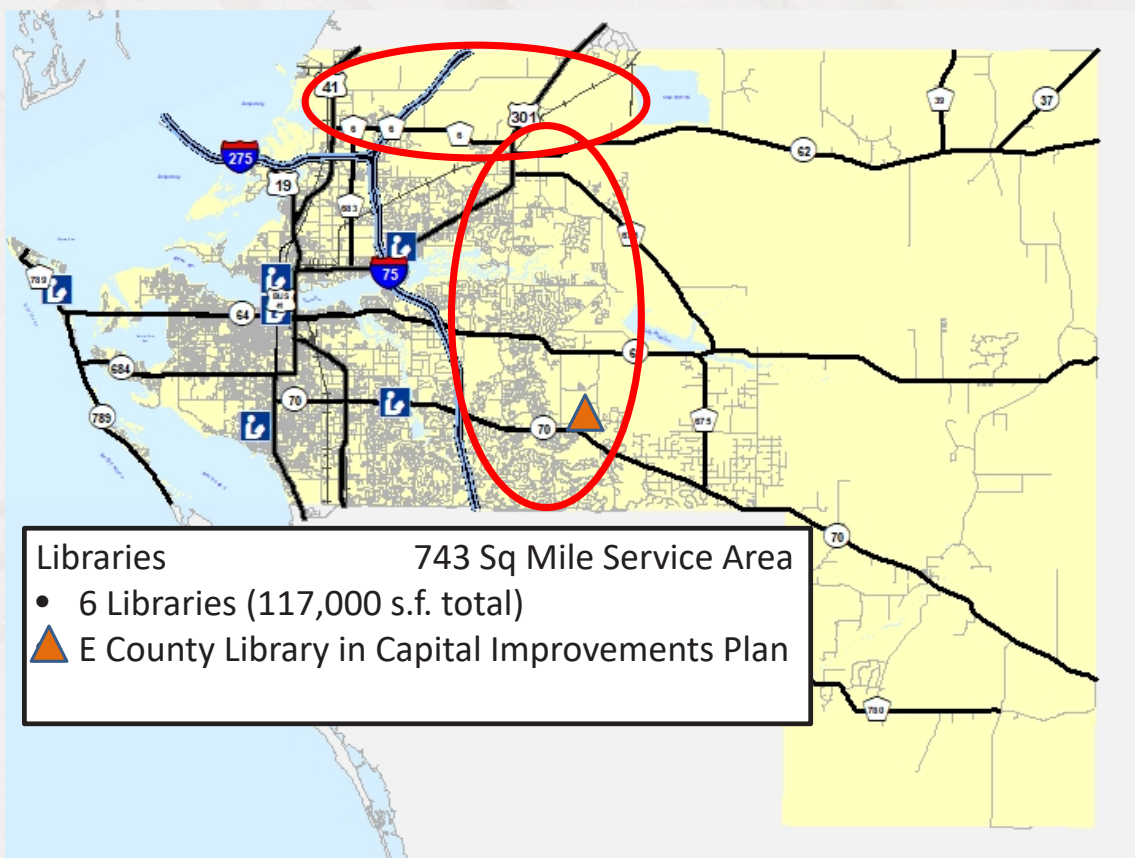
Task	ASSET	Quantity	Unit	4-Year Average	Annual Interval (years)
canal cleaning	canals	181	miles	12.1	14.9
ditch cleaning	ditches	655	miles	31.7	20.7
pond spraying	ponds	758	acres	635.0	1.2
pipe cleaning	pipes	503	miles	29.0	17.3
inlet cleaning	inlets	14,669	each	1,552.7	9.4
street sweeping	curb miles	1,219	miles	8,083.0	0.2

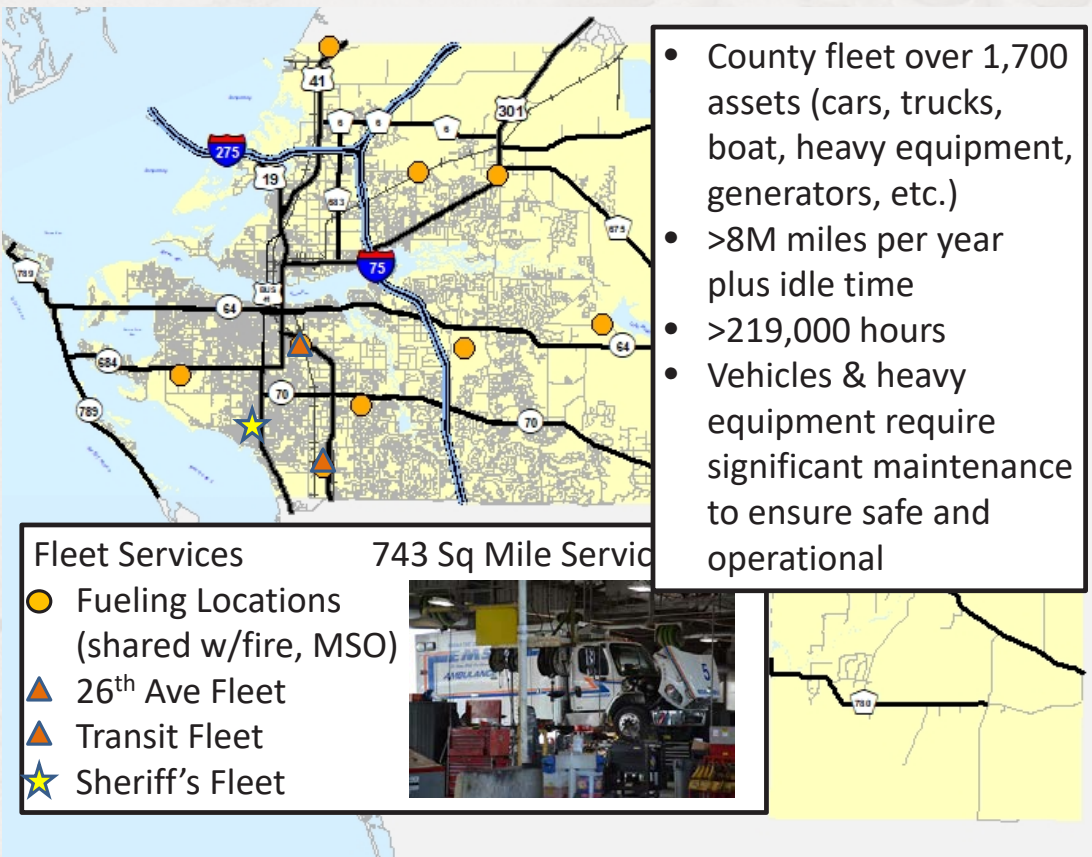
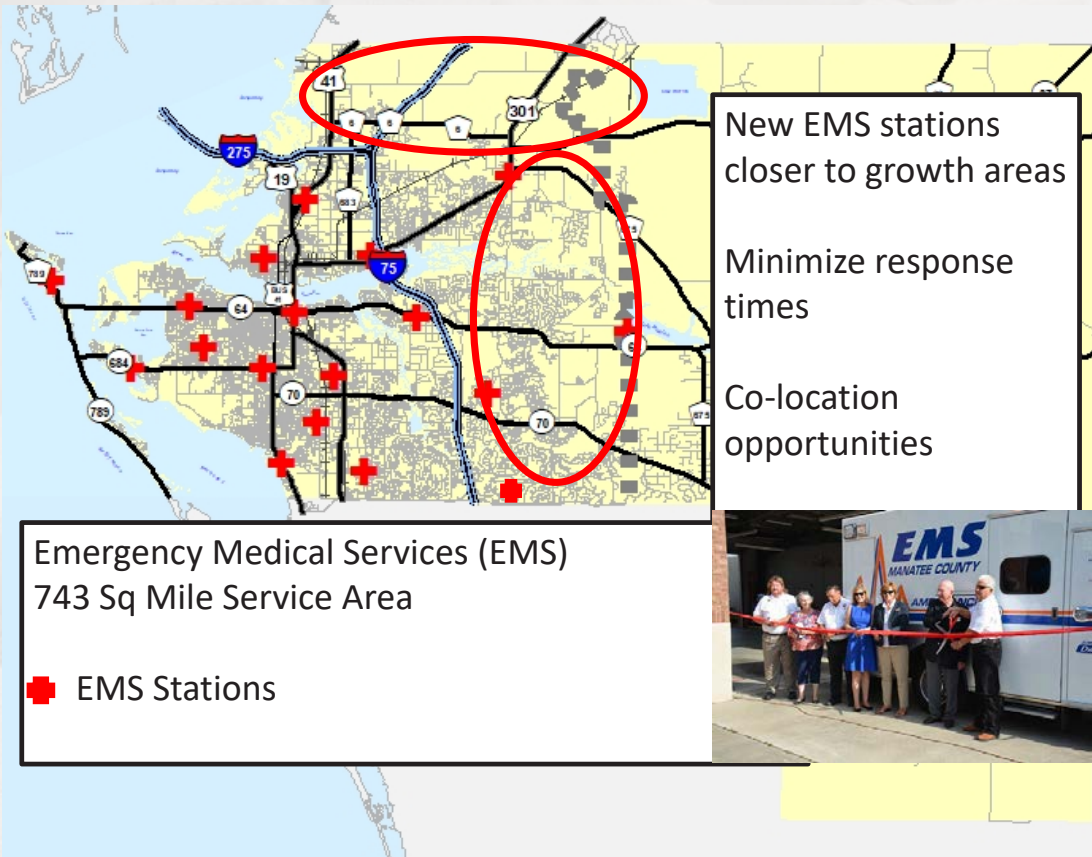
### Public Works – 39<sup>th</sup> Street

- New muster points closer to growth areas
- Infrastructure crews – Public Works & Utilities
- Minimize “dead head” miles
- Existing yards/facilities at maximum capacity



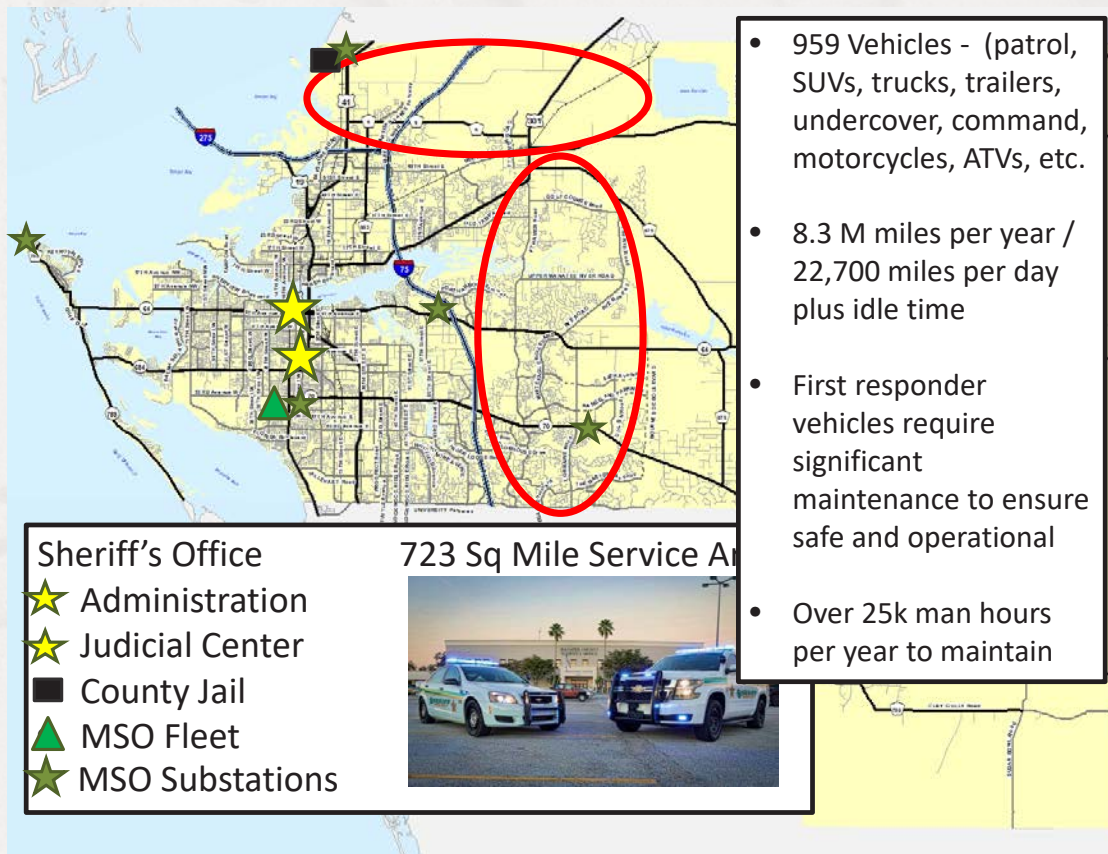
**Stormwater Maintenance Yard**





# Constitutional Officers

- County provides facilities
- Locations vs New Growth
- Sheriff
- Clerk of Court
- Tax Collector
- Property Appraiser
- Supervisor of Elections



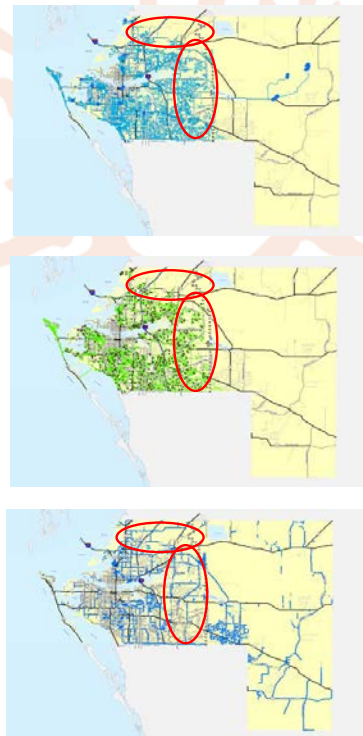
## Sheriff's Fleet

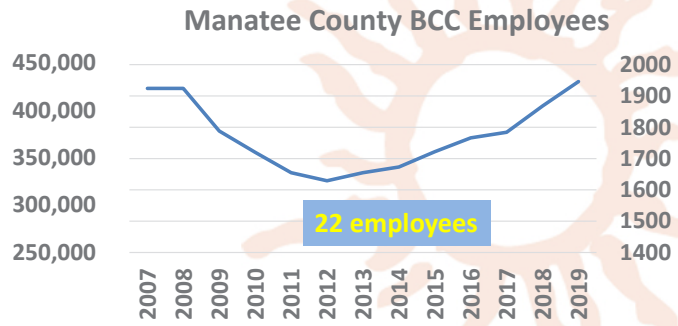
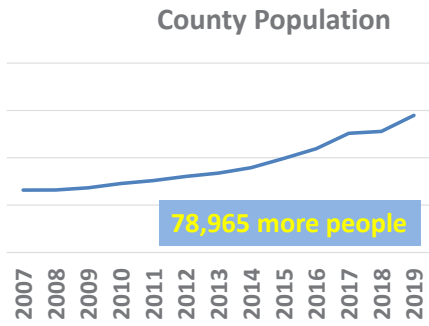
- Located on Florida Blvd in SW County
- Built in 1975, originally vehicle inspection station
- Taken over by Sheriff in 1983 (37 yrs old)
- 1-acre lot, 7,632 Sq. Ft. garage
  
- Cannot accommodate larger vehicles
- Facility not secure
- Garage in extreme SW county – travel time issues
  
- Area prone to flooding
- Hurricane Irma
  - Entire facility shut down
  - All vehicles relocated to Operations Center.
  - Fleet Techs worked out of towable Fleet Trailer during hurricane



## Wrap-Up

- Infrastructure & service requests increasing
- Muster points located farther away
- Efficiency requires us to minimize “dead head” miles & time
- Extend life of equipment, wear/tear
- Need centrally located point of muster for field forces
- Investigated co-location opportunities with departments & Sheriff



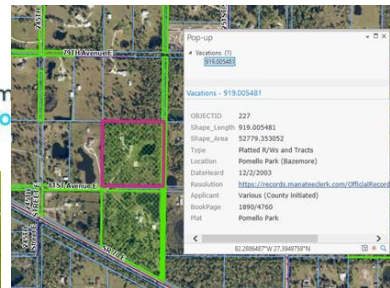
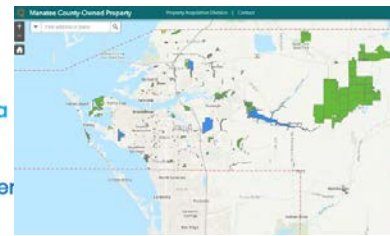


Since 2007:

- Growth like adding Bradenton, Palmetto, and beach cities
- 58 *more* centerline miles of roads & rights of way
  - Signals, utility lines, lift stations, stormwater facilities
- 27,000 *more* EMS responses
- 40,000 *more* sq. ft. of facilities
- 22 *more* employees

## Road to Results

neighborly software account energy audit services demand  
 dumpster downsizing electronic new hire highlighted concerns  
 compensation transparency utilities computerized maintenance rights tools  
 public work park online pavilion safety cad update tower tracking data  
 esri gl psc computerized maintenance management  
 line replacement project wtp biological treatment energy infrastructure  
 fpl account energy public safety evacuated land tracker cloud based computer  
 invasion software online reservations system telematic mower tracking  
 based computer aided radius caller platform drone program  
 new hire packet online pavilion rental biological treatment unit laptop  
 management drone program staff water meter conversion  
 hr payscale property management drone water line replacement  
 rights jobs utilities services truck hr es maintenance management system  
 cvb online reservations aided dispatch system impact dashbo  
 maic plan software computer aided dispatch behavioral health

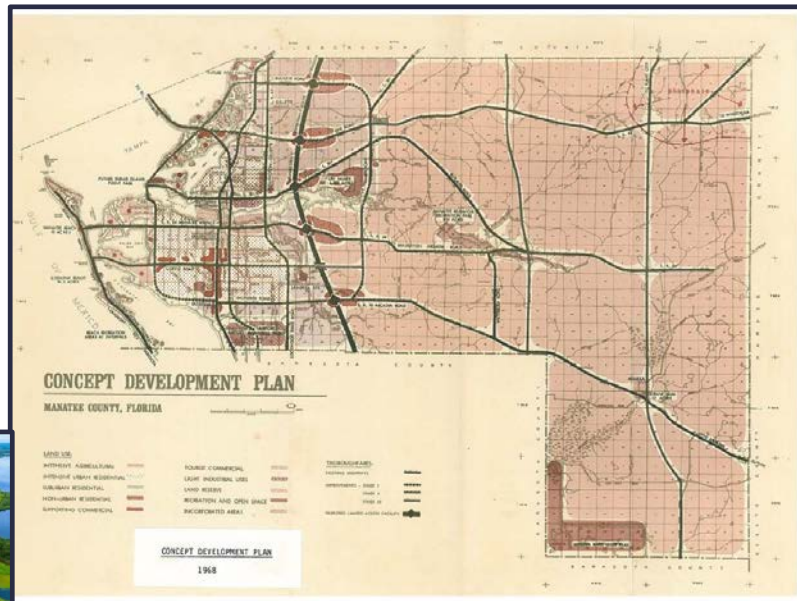




*Past commissions made critical decisions to invest in infrastructure that would stand the test of time. It started with bold plans...*



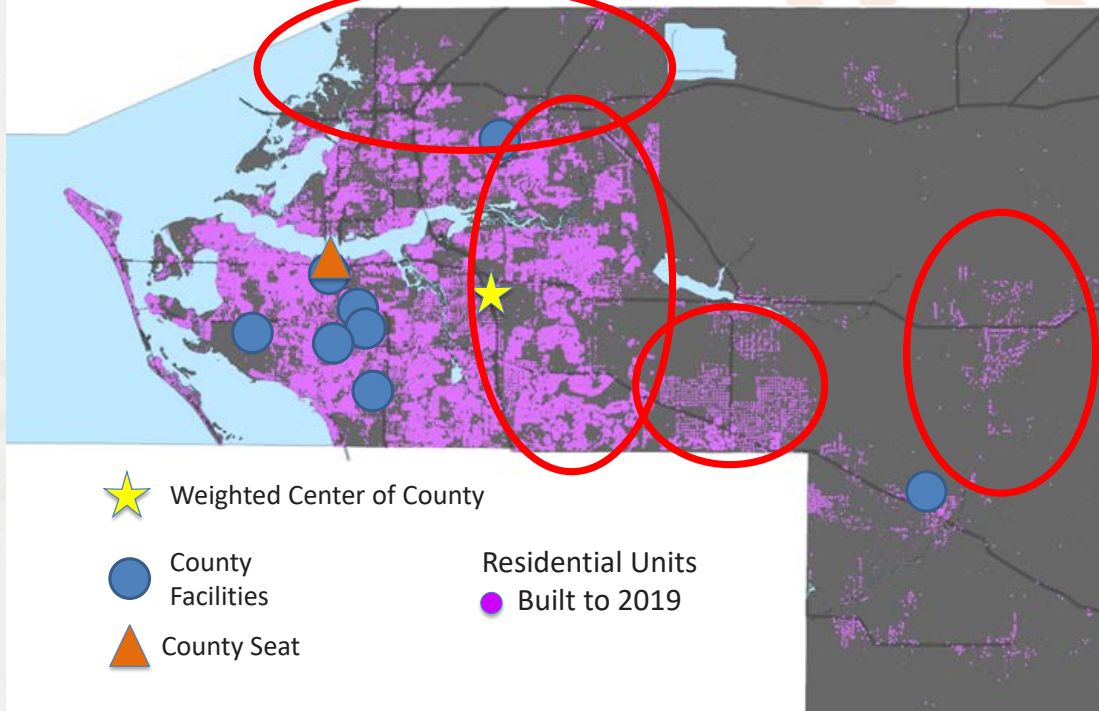
## Visionaries...







## Questions / Next Presentation







# *County Administration*



# County Administration

The County Administration department provides guidance and direction to departments for the implementation of policies and programs established by the Board of County Commissioners. County Administration consists of three programs: Board of County Commissioners/County Administration, Impact Fee Administration, and Information Outreach.

The Board of County Commissioners consists of the seven elected commissioners and their support staff. Support staff provide administrative support to the seven County Commissioners, while the Board is responsible for establishing policies through adoption of formal resolutions and ordinances.

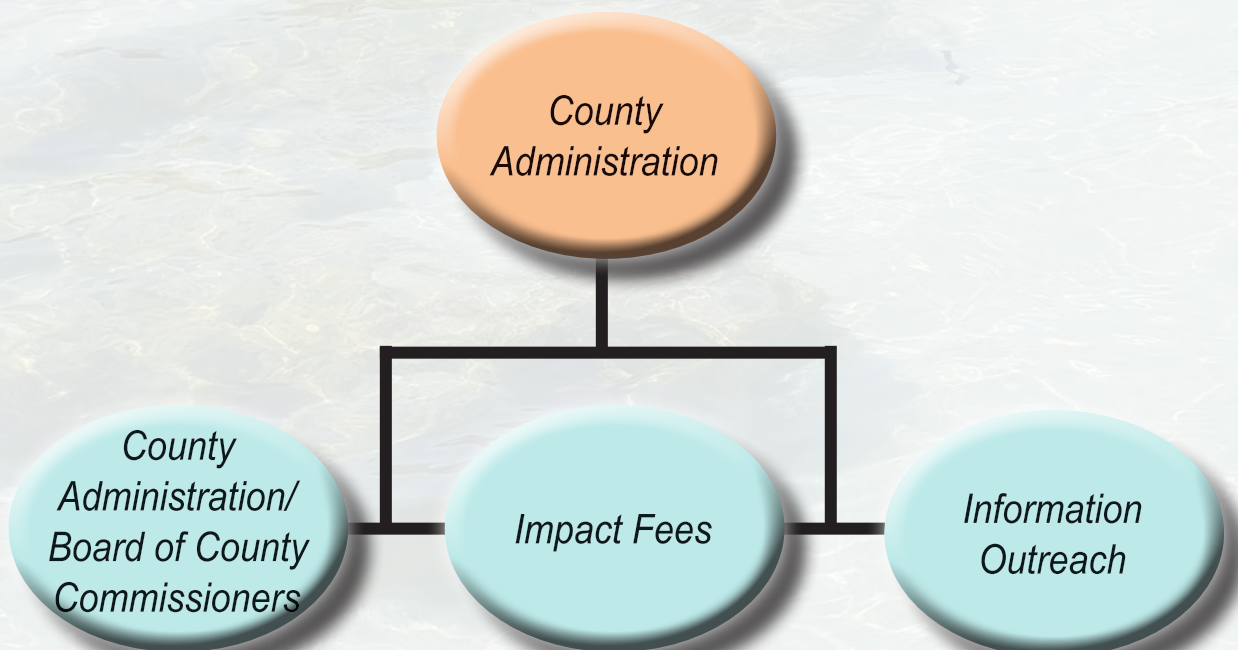
The County Administrator's office provides professional management of county departments and programs for residents. The Administrator and staff analyze short-term and long-term trends to plan for anticipated needs, and balance county services for residents. This office reinforces the guiding principles providing for a customer-focused, accountable team

to implement efficient county operations, and cost-effective delivery of services to our citizens.

The Information Outreach program is responsible for the county's public information and communication program, the legislative program, and coordinating with other local, state, and federal legislative liaisons. This program includes the operation of the Manatee Government Access television channel.

The Impact Fee program is responsible for determining the required impact fees; overseeing collection of impact fees; coordinating and monitoring credit applications; preparing periodic reports on collections and credits; and evaluating, revising, and implementing the program. This program requires significant coordination with the Building and Development Services, Public Works, Public Safety, and Parks departments. There is also a great deal of contact with the public, particularly with applicants seeking development approvals.

## Organizational Structure



### **Sources of Funds**

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	3,067,654	3,284,313	3,421,655	3,421,655
Program/ General Revenue	1,480,249	944,019	1,658,716	1,677,727
Totals:	4,547,903	4,228,332	5,080,371	5,099,382

### **Uses of Funds**

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
County Administration/Board of County Commissioners	2,415,528	2,473,342	2,572,745	2,572,745
Impact Fee Administration	1,480,249	944,019	1,658,716	1,677,727
Information Outreach	652,126	810,971	848,910	848,910
Records Management	0	0	0	0
Totals:	4,547,903	4,228,332	5,080,371	5,099,382

Budgeted Positions:	23	23	26	26
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## County Administration/Board of County Commissioners

### Program 0101

The Board of County Commissioners, which is the governing body of Manatee County, consists of seven elected members. Five members represent a specific geographical district within the county and two members represent the County-At-Large. The Commissioners also sit as chairs of the Manatee County Port Authority, and Community Redevelopment Agencies.

The Board of County Commissioners establishes policy through adoption of formal resolutions and ordinances that are implemented by the County Administrator to protect the health, welfare, safety, and environment of citizens through services, programs, and facilities operated by county departments; and represent the needs

and desires of the citizens to other levels of government.

The County Administrator is selected by the County Commission as Manatee County Government's top appointed official. The County Administrator assures all actions, directives, and policies of the Board of County Commissioners are promptly, efficiently, and effectively carried out. In addition, the Administrator oversees department directors responsible for managing all county programs, facilities, and services; undertakes special projects; and provides professional management of county services, as well as long-term visioning for county government and the community.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	2,415,528	2,473,342	2,572,745	2,572,745
Totals:	2,415,528	2,473,342	2,572,745	2,572,745

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	2,261,174	2,249,521	2,412,231	2,412,231
Operating	154,354	223,821	156,314	156,314
Capital	0	0	4,200	4,200
Totals:	2,415,528	2,473,342	2,572,745	2,572,745
Budgeted Positions:	17	17	19	19

# Impact Fees Administration

## Program 0102

New construction in Manatee County has been required to pay impact fees since 1986. These one-time fees are collected from development in the unincorporated portions of Manatee County for roads, parks, public safety, and law enforcement. Authorized by the Manatee County Land Development Code, the Impact Fee program must meet all requirements established by state and local law.

New development increases the cost of providing infrastructure for county services. Impact fees are designed to help guarantee that new development pays its share of the costs incurred by Manatee County to meet those needs. Impact fees can only be levied after careful study and analysis. It is essential new development not pay more than its fair share for the capital costs of meeting road, law enforcement, public safety, and park needs. As a result, impact fees may only be spent on new capital items such as buying land, building roads, building parks and providing equipment. Impact fees may not be used to maintain or replace existing facilities.

The Impact Fee program determines the required impact fees; oversees collection of impact fees; coordinates and monitors credit applications; prepares periodic reports on collections and credits; and evaluates, revises, and implements the program. This program requires significant coordination with the Building and Development Services, Public Works, Public Safety, and Parks departments. There is also a great deal of contact with the public, particularly with applicants seeking development approvals.

The program is also responsible for the long-range planning and implementation of the County Administrator’s “How Will We Grow?” project. This includes working with other departments to improve infrastructure efficiency and decision-making for new development and future capital projects for infrastructure and services.

Costs for contracted studies are not included in the adopted budget, but are added by budget amendment, if necessary, during the year.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Program/ General Revenue	1,480,249	944,019	1,658,716	1,677,727
Totals:	1,480,249	944,019	1,658,716	1,677,727

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	137,397	177,195	182,755	182,755
Operating	1,342,852	766,824	1,475,961	1,494,972
Capital	0	0	0	0
Totals:	1,480,249	944,019	1,658,716	1,677,727
Budgeted Positions:	2	2	2	2

## Information Outreach

### Program 0103

The Information Outreach division provides a centralized public information program, bringing together all county communication resources to promote and report on county services and improvements. The division is the focal point for official county communication with responsibility for MGA-TV programming and media relations. It has oversight authority for all public information activities in all departments and offices under the County Administrator.

The Outreach division also coordinates with legislative liaisons and elected officials.

In October of 2019, the Citizens' Action and Information Center moved to the Public Safety Department and is now called Manatee 3-1-1. All data now resides there.

#### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	652,126	810,971	848,910	848,910
Program/ General Revenue	0	0		
<b>Totals:</b>	<b>652,126</b>	<b>810,971</b>	<b>848,910</b>	<b>848,910</b>

#### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	253,662	363,880	403,494	403,494
Operating	398,464	437,091	443,316	443,316
Capital	0	10,000	2,100	2,100
<b>Totals:</b>	<b>652,126</b>	<b>810,971</b>	<b>848,910</b>	<b>848,910</b>
<b>Budgeted Positions:</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>







# *Constitutional Officers*



# Constitutional Officers

## Clerk of Circuit Court

	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY22 Adopted</b>	<b>FY23 Proposed</b>
Clerk of Circuit Court	\$ 7,782,005	\$ 7,965,756	\$ 8,211,314	\$ 8,211,314
Clerk Support Costs	\$ 433,322	\$ 488,163	\$ 508,675	\$ 508,675
Funded Positions	91	90	92	92

## Property Appraiser

	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY22 Adopted</b>	<b>FY23 Proposed</b>
Property Appraiser	\$ 5,562,151	\$ 5,928,500	\$ 6,291,921	\$ 6,285,253
Property Appraiser Support Costs	\$ 235,025	\$ 249,347	\$ 249,511	\$ 249,511
Funded Positions	60	61	62	62

## Sheriff

	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY22 Adopted</b>	<b>FY23 Proposed</b>
Sheriff	\$ 133,103,328	\$ 136,791,632	\$ 149,376,028	\$ 147,862,248
Sheriff Support Costs	\$ 3,822,008	\$ 4,923,840	\$ 5,190,046	\$ 5,190,046
Jail Medical Costs	\$ 5,907,874	\$ 6,300,000	\$ 6,300,000	\$ 6,300,000
Funded Positions	1,230	1,242	1,261	1,261

## Supervisor of Elections

	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY22 Adopted</b>	<b>FY23 Proposed</b>
Supervisor of Elections-Incl Supt Costs	\$ 2,802,922	\$ 2,511,530	\$ 2,601,032	\$ 2,601,032
Funded Positions	19	19	18	18

## Tax Collector

	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY22 Adopted</b>	<b>FY23 Proposed</b>
Tax Collector	\$ 11,385,357	\$ 11,447,034	\$ 12,556,848	\$ 12,778,082
Tax Collector Support Costs	\$ 168,695	\$ 183,180	\$ 193,917	\$ 193,917
Funded Positions	105	105	106	106

Above amounts represent only the Manatee County Government portion of the Constitutional Officers budgets, which may not reflect their total budgets, due to receipt of revenues from other sources. For the Tax Collector, the above amounts represent the fees paid by Manatee County Government to the Tax Collector.

Additional information on the budgets and operations of these offices is available on their respective web sites, which are linked on [www.mymanatee.org](http://www.mymanatee.org).







BRADENTON  
RIVERWALK

BRADENTON  
**RIVERWALK**

# County Attorney



# County Attorney

The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (Board), the County Administrator, and the various departments of county government. Advice is typically dispensed by formal memoranda in response to written Request(s) for Legal Services. Representation typically occurs when the county is a party to litigation. Whether dispensing advice or representing the county in state or federal court or before administrative tribunals, the CAO seeks to protect the interests of Manatee County Government and by extension, the citizens of the county.

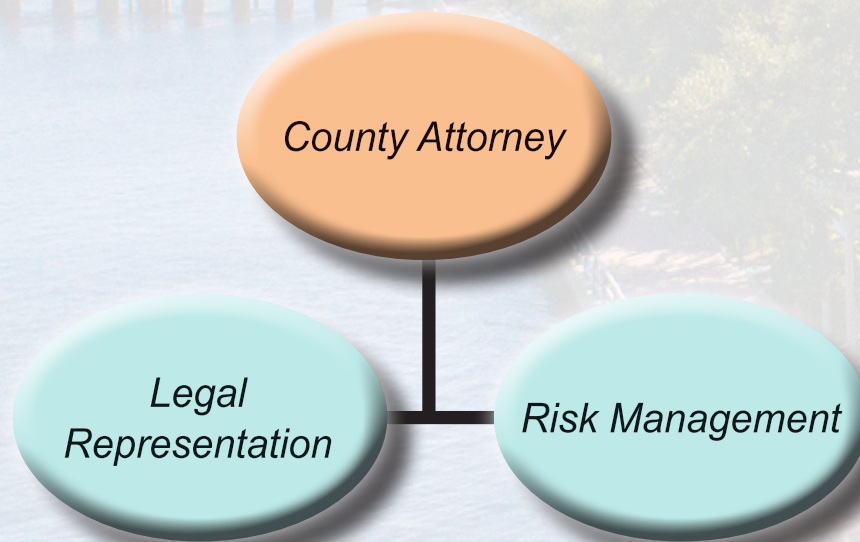
On those occasions when the County Attorney deems it necessary to secure the services of

special or outside counsel, the CAO supervises, reviews, and coordinates the work of such outside counsel.

Also, the CAO provides legal advice and representation to a variety of agencies and advisory bodies under the jurisdiction of the Board; and to constitutional officers and other units of local government (all at the direction of the Board and with the consent of the County Attorney), where necessary to protect the county's interests.

The CAO, through its Risk Management Division, also oversees the administration of the county's self-insurance program, to include workers' compensation, general and auto liability, and safety training.

## Organizational Structure





**Sources of Funds**

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	10,250,696	10,749,575	12,524,981	13,494,225
Gen Fund/General Revenue	2,804,994	2,754,159	2,745,053	2,745,053
Totals:	13,055,690	13,503,734	15,270,034	16,239,278

**Uses of Funds**

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Legal Representation	2,936,591	2,964,159	2,955,053	2,955,053
Risk Management (Internal Service)	10,119,099	10,539,575	12,314,981	13,284,225
Totals:	13,055,690	13,503,734	15,270,034	16,239,278

Budgeted Positions:                      25                      25                      25                      25

## Legal Representation

### Program 0701

The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (Board), the County Administrator, and the various departments of county government. Advice is typically dispensed by formal memoranda in response to written Request(s) for Legal Services. Representation typically occurs when the county is a party to litigation. Whether dispensing advice or representing the county in state or federal court or before administrative tribunals, the CAO seeks to protect the interests of Manatee County Government and by extension, the citizens of the county.

On those occasions when the County Attorney deems it necessary to secure the services of special or outside counsel, the CAO supervises, reviews, and coordinates the work of such outside counsel.

The CAO also provides legal advice and representation to a variety of agencies and advisory bodies under the jurisdiction of the Board; and to constitutional officers and other units of local government (all at the direction of the Board and with the consent of the County Attorney), where necessary to protect the county's interests.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	131,597	210,000	210,000	210,000
Gen Fund/General Revenue	2,804,994	2,754,159	2,745,053	2,745,053
Totals:	2,936,591	2,964,159	2,955,053	2,955,053

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	2,531,054	2,356,359	2,376,976	2,376,976
Operating	405,537	607,800	578,077	578,077
Capital	0	0	0	0
Totals:	2,936,591	2,964,159	2,955,053	2,955,053
Budgeted Positions:	19	19	20	20

## Risk Management

### Program 0702

Manatee County's self-insurance program, administered by the Risk Management Division, provides a system through which the county can protect its assets and meet its responsibilities under state and federal law. This program includes retention of risk for liability to third parties, for workers' compensation benefits to employees, and for repair and replacement of damaged county vehicles and other property. The Risk Management Division also pursues claims against other persons for damage to county property. In addition, the program includes

purchase of sufficient excess commercial insurance to cover catastrophic losses and liabilities.

The self-insurance program provides coverage in the same manner and to the same extent as though general liability, automobile liability, and workers' compensation insurance policies had been purchased. The county seeks to fairly and promptly compensate persons injured by acts or omissions of county employees wherein the county has liability.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	10,119,099	10,539,575	12,314,981	13,284,225
Totals:	10,119,099	10,539,575	12,314,981	13,284,225

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	3,036,578	3,239,382	3,581,428	3,664,213
Operating	7,082,521	7,300,193	8,733,553	9,620,012
Capital	0	0	0	0
Totals:	10,119,099	10,539,575	12,314,981	13,284,225

Budgeted Positions:	6	6	5	5
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MANATEE COUNTY

*County Departments*



# Building & Development Services

The Building and Development Services department is comprised of three programs: The Building Regulation/Compliance program, the Planning and Development program, and the Code Enforcement program.

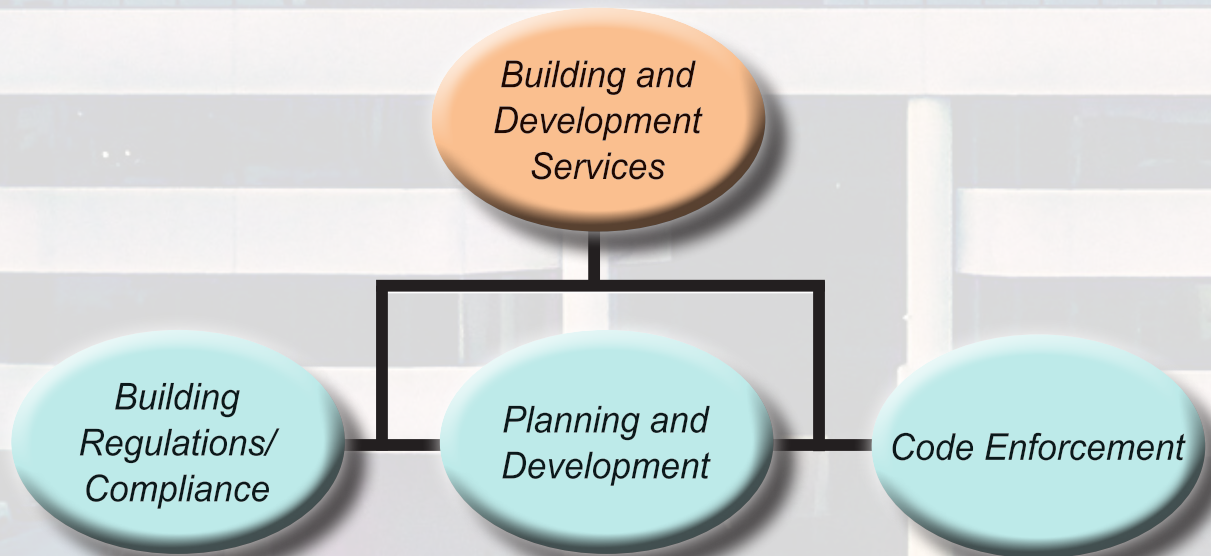
The Building Regulation/Compliance program consists of permitting intake, contractor licensing, plans review, floodplain management, inspections, and administrative functions. This program follows the building permitting process from beginning to end and ensures that these services comply with all state and local codes and regulations.

The Planning and Development program is usually the first point of contact for inquiry land development possibilities. This program also conducts public

hearings and presentations before the Planning Commission and Board of County Commissioners on Development regarding Regional Impact projects, addressing, rezonings, and preliminary site plans. In addition, the Comprehensive Planning section of this program updates and implements the policies of the Manatee County Comprehensive Plan and Land Development Code.

The Code Enforcement program ensures compliance with the land development code, county ordinances, building codes, and property maintenance code. The unit responds to complaints and works with our citizens to help understand processes that will result in a peaceful resolution.

## Organizational Structure



## Building & Development Services

### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
911 Surcharge	0	13,593	14,978	14,978
Charges for Services	13,444,098	15,147,229	16,884,967	16,378,226
Unincorporated MSTU Fund	2,766,738	3,349,686	3,578,582	3,569,715
<b>Totals:</b>	<b>16,210,836</b>	<b>18,510,508</b>	<b>20,478,527</b>	<b>19,962,919</b>

### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Building Regulation/Compliance	9,926,708	11,206,476	12,126,294	11,780,626
Planning and Development	3,517,390	3,954,346	4,773,651	4,612,578
Code Enforcement	2,766,738	3,349,686	3,578,582	3,569,715
<b>Totals:</b>	<b>16,210,836</b>	<b>18,510,508</b>	<b>20,478,527</b>	<b>19,962,919</b>

Budgeted Positions:	149	156	177	177
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## Building & Development Services

### Building Regulations/Compliance

#### Program 3501

Building Regulation and Compliance is responsible for the intake, review, and inspection of all permits applied for in Manatee County and ensures all work is done in accordance with the Florida Building Code.

The Permitting section handles the intake and issuance of all permits applied for in unincorporated Manatee County as well as issuance of local licenses for contracting. Express permits in the categories of mechanical, plumbing, electrical, roofing, are available for issuance online once a contractor has created an account to become an online user and registered their license. Online use is also available to authorized delegates. Online express permits are available for issuance 24/7, 365 days a year. This past fiscal year permitting issued 32,790 permits. This section also reviews permits for floodplain compliance.

Manatee County's flood insurance premiums are directly impacted by compliance with Florida Building Code and FEMA regulations. The flood section is responsible for the review, compliance, regulation, and investigation of structures in the floodplain and is required by Title 44 part 60 of the Code of Federal Regulations (44 CFR), the Florida Building Code

Flood Resistant provisions and Manatee County Ordinance 13-39, adopted January 7, 2014. The flood section also coordinates with other county departments regarding documentation required annually for the participation in the Community Rating System which earns a discount on flood insurance policies for the citizens of Manatee County. The current discount is 25 percent for properties in the floodplain and 10 percent for properties outside the floodplain.

The Plans Review section reviews building construction plans for compliance with the Florida Building Code and must remain current on all code changes implemented under the Florida Building Code. The Florida Building Code is updated every three years.

Inspections may be scheduled through an automated phone system up to five days in advance. All inspection results are available in real time online. Customers can check the status of their permit in plans review and inspections result history. Payments may be made through the website or automated phone line. Last fiscal year there were 187,365 inspections performed.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
911 Surcharge	0	13,593	14,978	14,978
Charges for Services	9,926,708	11,192,883	12,111,316	11,765,648
<b>Totals:</b>	<b>9,926,708</b>	<b>11,206,476</b>	<b>12,126,294</b>	<b>11,780,626</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	6,998,103	6,964,995	7,815,071	7,815,071
Operating	2,823,833	4,169,481	3,957,623	3,965,555
Capital	104,772	72,000	353,600	0
<b>Totals:</b>	<b>9,926,708</b>	<b>11,206,476</b>	<b>12,126,294</b>	<b>11,780,626</b>

Budgeted Positions:	88	77	98	98
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### Planning & Development

#### Program 3502

The Planning and Development program consists of Environmental Planning, Comprehensive Planning, Plan Development Review (Public Hearing) and Development Services. These sections all work cohesively together as their duties are somewhat intertwined between each other as well as other county departments and staff as they work seamlessly together.

The Environmental Planning section coordinates tree permitting and field inspections for silt fence installation and potential violations. The planners in this section routinely handle from 20 to 40 individual projects at various levels of reviews at any one time. These planners review site development plans from site rezoning to final site plans and final site plats, as well as construction plans and mass grading plans processed through Public Works. Review subjects include Landscaping (roadway buffers, perimeter buffers, vehicle use area parking, screening, irrigation), special requirements for overlay districts (watersheds, entrance way and North Central), open space, wetlands and wetland buffers, including impacts and mitigation, conservation easements, tree protection and replacement, threatened and endangered species surveys, well identification/location, erosion and sediment control using BMP (best management practices) reviewing of bond cost estimates for landscapes and wetland mitigation and enhancement.

The Comprehensive Planning section is primarily relied upon to ensure the Manatee County Comprehensive Plan and Land Development Code are regularly updated to be compliant and consistent with Florida Statute and Board Policy. This includes coordination with all departments of the County, dealing with a range of issues, from land use to transportation and environmental issues. This section reviews and processes both County and privately initiated text and map amendments. Since 2015, both documents have been regularly updated, including amendments to the urban corridors,

signs, airport regulations, and process improvements. Staff continues to improve upon the land development regulations. In the upcoming years, the goal is to better refine and simplify the land use process for all, including staff, developers, engineers, planners, and the citizens of Manatee County.

The Development Review staff support citizens, the development community, and the planning division with the development process and zoning related questions. The division is responsible for processing Administrative and Public Hearing Land Development applications, including Administrative Determinations, Zoning Verification, Preliminary and Final Plats, CDD's, General, Preliminary and Final Site Plans and Historic Preservation Board projects. Planners are the case managers for all land development applications and the first point of contact for the applicant, taking an application through the process of completeness review, administrative approvals, quasi-judicial hearings or public hearings, as applicable to each case. The case manager is also responsible for preparing a staff report for submittal to the reviewing authorities (Hearing Officer, Historic Preservation Board, Planning Commission, and Board of County Commissioners). The Planning section handles all advertising and agendas for Land Use Hearings, Historic Preservation, Planning Task Force, Development Review Committee meetings, Pre-Application conferences, and staff meetings. Addressing reviews site plans and building permits assigning addresses to all the development in Manatee County. This past year Addressing has gone digital using Datamarks VEP, an electronic system, that is used for assigning addresses and works in conjunction with the Property Appraiser's iasWorld and Public Safety's CAD to provide a single source for Addressing. Zoning staff reviews building permits for Land Development Code Compliance and reviews and releases final foundation surveys for Certificate of Occupancy compliance.

## Building & Development Services

### Planning & Development

#### Program 3502

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	3,517,390	3,954,346	4,773,651	4,612,578
<b>Totals:</b>	<b>3,517,390</b>	<b>3,954,346</b>	<b>4,773,651</b>	<b>4,612,578</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	2,708,079	3,068,050	3,521,771	3,521,771
Operating	639,042	886,296	1,239,880	1,090,807
Capital	170,269	0	12,000	0
<b>Totals:</b>	<b>3,517,390</b>	<b>3,954,346</b>	<b>4,773,651</b>	<b>4,612,578</b>

Budgeted Positions:	42	58	54	54
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## Building & Development Services

### Code Enforcement

#### Program 3503

The Code Enforcement division protects and improves the health, safety, welfare and quality of life of the citizens in our communities through community code enforcement and the enforcement of laws enacted by the county's governing body (building, zoning, housing, land development, animal control, fire safety, environmental, etc).

The Code Enforcement Division is responsible for approximately 741 square miles of unincorporated lands within the County. The division ensures compliance with Statutes and all local laws. Staff responds to community concerns, proactively seeks out potential violations, and performs investigations and follow-ups, as necessary to provide the best possible service. Staff attends association meetings, community events, provides education about our services and laws, and community outreach.

Code Enforcement implemented a bike patrol program allowing officers to interact with citizens and build positive relationships. Code Enforcement has also implemented a boat patrol program which protects boaters and waterways from unsafe structures and to protect environmental sensitive lands and mangroves.

Code Enforcement is also responsible for registration and periodic inspections of all sexually oriented businesses and pain management businesses in the county. They also manage the Red-Light Camera program, Special Magistrate, Stop Work Order program, Unlicensed Contractor Enforcement program, and Vacant Real Property in Foreclosure program.

The Code Enforcement division ensures all properties are in compliance with the Property Maintenance Standards code, which includes the removal of illegally placed signs in the right-of-way and the boarding up of unsecured/unsafe properties. Managing the Unsafe Structure Program may include the demolition of unsafe structures which prevents them from being used for drug activity, prostitution, and gang activity.

These are only a few of things the Manatee County Code Enforcement division works on throughout the year for the citizens of Manatee County

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Unincorporated MSTU Fund	2,766,738	3,349,686	3,578,582	3,569,715
Totals:	2,766,738	3,349,686	3,578,582	3,569,715
<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,509,245	1,558,012	1,912,514	1,912,514
Operating	1,257,493	1,721,674	1,657,668	1,657,201
Capital	0	70,000	8,400	0
Totals:	2,766,738	3,349,686	3,578,582	3,569,715
Budgeted Positions:	19	21	25	25

# Convention & Visitors Bureau

The Bradenton Area Convention and Visitors Bureau (BACVB) promotes tourism that generates approximately one billion dollars in economic impact by attracting both national and international visitors. The leisure and sports segments are the two top market segments that visit the area. Niche markets include ecotourism, agricultural, culinary, arts and culture, corporate, film commission and destination weddings, which complement and diversify our target market.

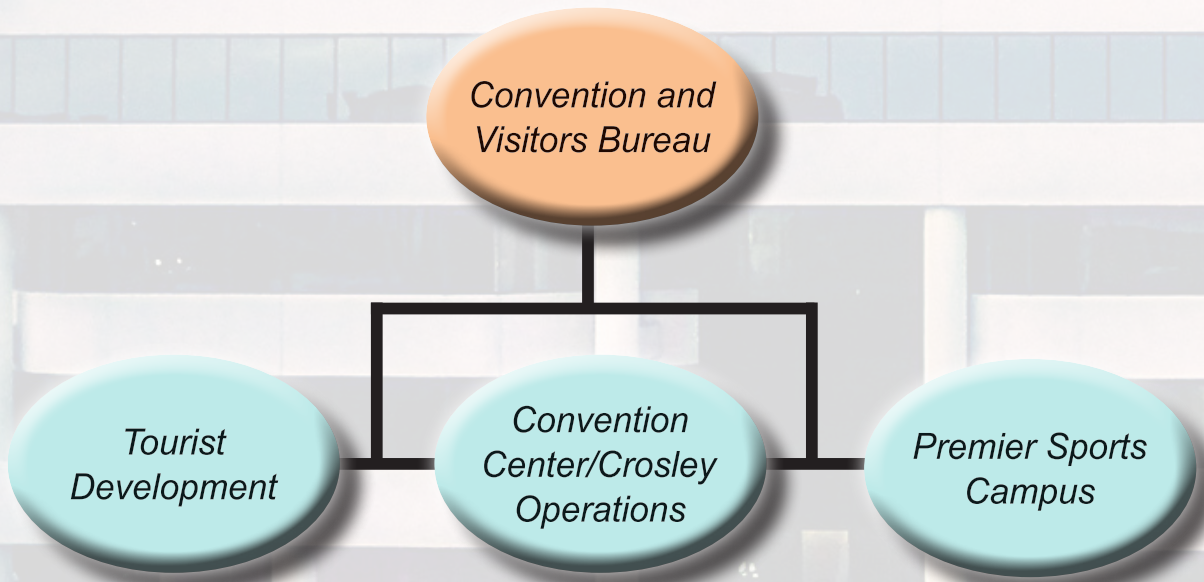
It is the mission of the Bradenton Area Convention & Visitors Bureau to positively stimulate travel demand to the area in such a way to ensure the highest degree

of economic impact and positive outcomes for the community, helping to create and maintain our area as a community of choice for visiting and living.

The BACVB oversees the operation of the Bradenton Area Convention Center, the Powel Crosley Estate and Premier Sports Campus. These facilities host a variety of both public and private events; as well as, out-of-town events.

The Bradenton Area Convention and Visitors Bureau is comprised of three (3) programs as follows: Tourist Development Program, Convention Center/Crosley Operation, and Premier Sports Campus.

## Organizational Structure



## Convention & Visitors Bureau

### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	1,858,039	2,278,661	2,329,736	2,044,186
Contributions	54,000	0	0	0
Tourist Development Tax	7,276,229	6,693,574	10,144,031	10,565,501
<b>Totals:</b>	<b>9,188,268</b>	<b>8,972,235</b>	<b>12,473,767</b>	<b>12,609,687</b>

### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Tourist Development	6,660,226	5,994,322	9,310,531	9,437,001
Convention Center/Crosley Operations	2,273,372	2,605,063	2,769,336	2,769,786
Premier Sports Campus	254,670	372,850	393,900	402,900
<b>Totals:</b>	<b>9,188,268</b>	<b>8,972,235</b>	<b>12,473,767</b>	<b>12,609,687</b>

<b>Budgeted Positions:</b>	<b>32</b>	<b>31</b>	<b>31</b>	<b>31</b>
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## Convention & Visitors Bureau

### Tourist Development

#### Program 1101

The Bradenton Area Convention and Visitors Bureau (BACVB) manages a comprehensive marketing and promotions program with tourist tax revenues. The tourist tax is imposed on overnight stays in paid accommodations within Manatee County if the stay is six months or less, and the current tax rate is five percent. The breakdown of expenditure funding from the five percent is as follows:

Revenue derived from the first four cents is used for marketing, promotions, public relations, convention center, and certain capital projects that are allowable under the Florida tourist tax statute (F.S.S. 125.0104).

Revenue derived from the remaining one cent is designated for beach renourishment.

All tourism-related programs and activities of the BACVB are recommended by the Tourist Development Council (TDC) and approved by the Board of County Commissioners. The TDC is a nine-member advisory board comprised of three elected officials (including one County Commissioner who acts as Chair), two interested citizens, and four owner/operators of paid accommodations with available overnight accommodation rentals for six months or less.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	0	0	0	5,000
Contributions	54,000	0	0	0
Tourist Development Tax	6,606,226	5,994,322	9,310,531	9,432,001
<b>Totals:</b>	<b>6,660,226</b>	<b>5,994,322</b>	<b>9,310,531</b>	<b>9,437,001</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,047,395	1,027,623	968,890	968,890
Operating	5,612,831	4,966,699	8,341,641	8,468,111
Capital	0	0	0	0
<b>Totals:</b>	<b>6,660,226</b>	<b>5,994,322</b>	<b>9,310,531</b>	<b>9,437,001</b>
<b>Budgeted Positions:</b>	<b>12</b>	<b>11</b>	<b>11</b>	<b>11</b>

## Convention & Visitors Bureau

### Convention Center/Crosley Operations

#### Program 1102

The Bradenton Area Convention and Visitors Bureau hosts a variety of conventions, tradeshows, concerts, and other multi-faceted events year-round. This multi-purpose facility features an approximate 32,000 sq. ft. convention hall with an approximate 15,000 sq. ft. conference center.

The Powel Crosley Estate hosts a variety of weddings, business meetings, and public arts and culture events year-round. This historic estate offers up to eight meeting rooms including a bayside lawn of over 10,000 sq. ft.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	1,673,372	2,005,063	1,969,336	1,669,786
Tourist Development Tax	600,000	600,000	800,000	1,100,000
<b>Totals:</b>	<b>2,273,372</b>	<b>2,605,063</b>	<b>2,769,336</b>	<b>2,769,786</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,105,596	964,200	1,037,227	1,037,227
Operating	1,167,776	1,640,863	1,732,109	1,732,559
Capital	0	0	0	0
<b>Totals:</b>	<b>2,273,372</b>	<b>2,605,063</b>	<b>2,769,336</b>	<b>2,769,786</b>
<b>Budgeted Positions:</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>17</b>

## Convention & Visitors Bureau

### Premier Sports Campus

#### Program 1103

The Bradenton Area Convention and Visitors Bureau and Property Management of Manatee County jointly operate and manage Premier Sports Campus. This 146-acre sports complex serves as host to sports tournaments, regional league play, sports camps,

and special events for the campus and surrounding community. Premier Sports generates an economic impact of approximately \$20 million annually and generates marketplace impressions globally.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	184,667	273,598	360,400	369,400
Tourist Development Tax	70,003	99,252	33,500	33,500
Totals:	254,670	372,850	393,900	402,900

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	163,286	200,117	208,047	217,047
Operating	89,384	172,733	185,853	185,853
Capital	2,000	0	0	0
Totals:	254,670	372,850	393,900	402,900
Budgeted Positions:	4	4	3	3



MANATEE COUNTY



# Financial Management

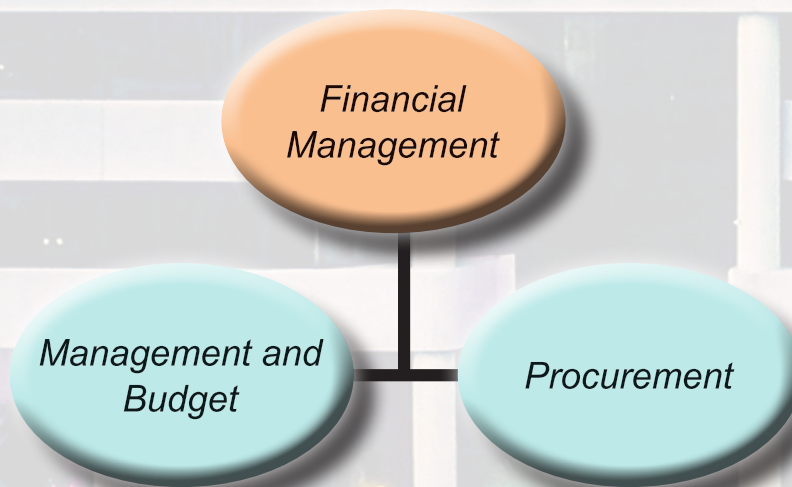
The Financial Management department consists of two programs: Management and Budget and Procurement/Purchasing.

The Management and Budget program develops, reviews, and implements the county's budget, the Capital Improvement Plan, and related county policies. This program works closely with county departments and the County Administrator, and advises the Board of County Commissioners in areas of planning, strategizing, funding, and better use of financial resources and uses through analytical financial data and trends. As newly added, a Countywide Grant Administration area has been added in the Department in order to

monitor Countywide level grants such as FEMA and Cares Grants, and maintain Federal and State compliance.

The Procurement/Purchasing program is the designated legal authority for securing commodities and services for county departments and constitutional offices. It acquires goods and services in an open, competitive, and fair manner without conflict of interest and abiding and conforming with Procurement policies and guidelines. In addition, it makes policy and procedural recommendations to the County Administrator and the Board of County Commissioners that promote fair and open competition.

## Organizational Structure



**Sources of Funds**

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	2,568,993	2,857,146	3,371,853	3,192,253
<b>Totals:</b>	<b>2,568,993</b>	<b>2,857,146</b>	<b>3,371,853</b>	<b>3,192,253</b>

**Uses of Funds**

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Management & Budget	1,252,767	1,377,494	1,629,308	1,624,708
Purchasing	1,316,226	1,479,652	1,742,545	1,567,545
<b>Totals:</b>	<b>2,568,993</b>	<b>2,857,146</b>	<b>3,371,853</b>	<b>3,192,253</b>

Budgeted Positions:	32	32	35	35
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## Management & Budget

### Program 1401

The Management and Budget Administration program provides management oversight and administrative support for the Financial Management department. This program is divided in four sections: 1) Operations 2) Capital Improvement 3) Financial Analysis and 4) Grants Administration.

The budget staff prepare county revenue projections, review departmental budget requests, make funding recommendations to the County Administrator, and ensures that the county's budget development process complies with deadlines and meets the Truth in Millage requirements set forth in Florida statutes. Since 1985, the Government Finance Officers Association has awarded Manatee County the "Distinguished Budget Presentation Award" for publishing a budget document that meets specific criteria as a policy document, an operations guide, a financial plan, and a communication device. Receipt of this award is favorably considered by rating agencies when preparing county bond ratings. Throughout the year staff track major revenue sources and monitor expenditures to advise of pending budgetary problems, and recommend corrective action

to the County Administrator. Budget staff analyze changes to the adopted budget, prepare the change for approval by the Board of County Commissioners, and ensures that it interfaces into the county's accounting system.

This program also provides for oversight, coordination, and budgeting of the county's five-year Capital Improvement Plan. Staff monitor specific resources and cost estimates for capital improvements to ensure adequate funding of authorized projects. Management and Budget also coordinate and oversee an indirect cost allocation plan that is developed by a contracted accounting firm. This plan provides for reimbursement of costs incurred by the General Fund on behalf of programs funded by other sources, primarily enterprise accounts. Newly added to this Division, a dedicated staff assigned to Countywide Grant Administration to provide oversight for the Federal Emergency Management Agency reimbursement process following authorized storm events, CARES Grant and ensures compliance at Federal and State level and maintains direct connection with the Clerk in matters related to single Audit Process.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	1,252,767	1,377,494	1,629,308	1,624,708
Totals:	1,252,767	1,377,494	1,629,308	1,624,708

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,064,321	1,252,879	1,358,529	1,358,529
Operating	186,297	122,115	266,579	266,179
Capital	2,149	2,500	4,200	0
Totals:	1,252,767	1,377,494	1,629,308	1,624,708

Budgeted Positions:	12	13	16	16
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Procurement

Program 1402

The Procurement program is the designated legal authority to advise, plan, obtain, deliver, and evaluate expenditures for acquisitions of goods and services that are used to fulfill the mission, objectives, obligations, and activities in pursuit of desired policy outcomes on behalf of Manatee County.

The mission of the Manatee County Procurement program is to administer the procurement process in an open, competitive, and fair manner without conflict of interest or other impropriety or the appearance of impropriety. The vision is to continually implement and improve best practices, expertise, and approaches and to maintain a high quality and efficient Procurement program.

The scope of responsibility of the Procurement program includes: minor and complex acquisition activities, spend and value analysis, dispute resolution, supplier performance, procurement training, vendor

relations, planning and procurement consulting, purchasing card program administration, contract development, and guiding negotiations from strategy through contract execution. The overall goal of the Procurement program is to obtain goods and services for the county in the needed quantity for delivery at the right time from a dependable source offering quality services at competitive pricing.

The Procurement program creates, distributes and manages: bids, proposals, replies, contracts, quotations, change orders, amendments, and addenda for services of a wide and diverse variety and nature. Some acquisition activities are price driven. Others are qualification based, which require a diverse set of skills to manage these acquisitions appropriately. The Procurement program also manages and administers a county wide Purchasing Card Program to provide for the efficient acquisition of small dollar purchases.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	1,316,226	1,479,652	1,742,545	1,567,545
Totals:	1,316,226	1,479,652	1,742,545	1,567,545

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,173,515	1,327,092	1,402,291	1,402,291
Operating	142,711	152,560	340,254	165,254
Capital	0	0	0	0
Totals:	1,316,226	1,479,652	1,742,545	1,567,545
Budgeted Positions:	20	19	19	19

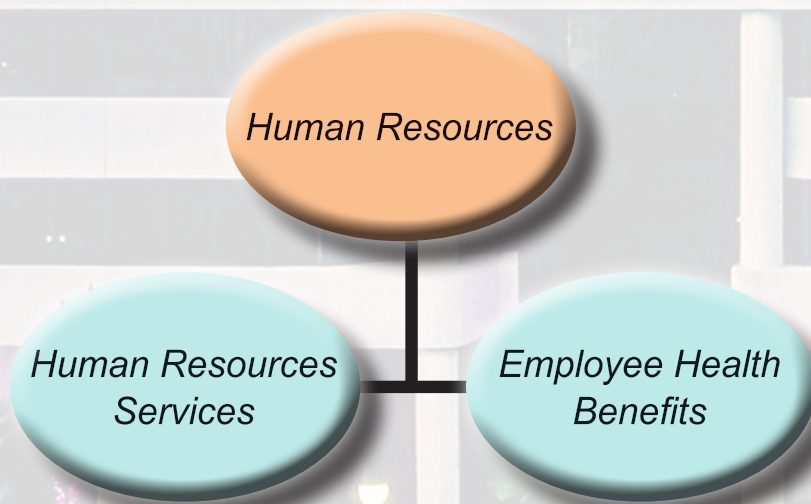
# Human Resources

The Human Resources department is responsible for a broad range of functions that support the County's workforce needs, facilitate employee engagement and commitment to our organizational mission, support employee growth and development and serve to support employee health and well-being goals. In this competitive employment environment, it is critical that the tools and resources we provide our employees are contributing to a high level of loyalty and opportunity for succession. All the Human Resources Department programs play a role in that total compensation/total rewards package designed to attract and retain high performing employees driven to achieve results.

This department contains two programs, Human Resources Services and Employee Health Benefits. Those two programs are divided into four sections:

- Employment Services
- Workforce Planning and Compensation
- Employee Development and Labor Relations
- Employee Health Benefits

## Organizational Structure



## Human Resources

### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	54,097,824	58,983,199	67,126,988	67,126,988
Gen Fund/General Revenue	1,593,830	1,791,923	1,963,731	1,963,731
<b>Totals:</b>	<b>55,691,654</b>	<b>60,775,122</b>	<b>69,090,719</b>	<b>69,090,719</b>

### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Human Resource Services	1,593,830	1,791,923	1,963,731	1,963,731
Employee Health Benefits	54,097,824	58,983,199	67,126,988	67,126,988
<b>Totals:</b>	<b>55,691,654</b>	<b>60,775,122</b>	<b>69,090,719</b>	<b>69,090,719</b>

<b>Budgeted Positions:</b>	<b>21</b>	<b>21</b>	<b>23</b>	<b>23</b>
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### Human Resources Services

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#### Program 1501

The Human Resource Services program contains three sections: Employment Services, Workforce Planning and Compensation, and Employee Development and Labor Relations.

The Employment Services Section hires employees from local and national journals, websites, social media, community agencies, minority organizations, colleges, universities and job fairs. Once a candidate is selected, Employment Services perform criminal checks/background verification and conduct new hire enrollment and orientation. The program has a primary responsibility for developing and implementing personnel policies to ensure compliance with federal, state and local employment laws. The Employment Services program is also responsible for providing informational Florida Retirement System counseling to employees, sponsors periodic retirement and financial planning seminars and acts as the County liaison to Florida Retirement Services for employees. The responsibilities with this section are critical to enforcing fair hiring practices which helps protect the County from liability.

The Workforce Planning and Compensation section administers the County's classification and compensation plans through job analysis, salary surveys, job description development, career ladders and position control databases. The program conducts workforce utilization, succession planning, organizational design, the County's performance management system, merit pay and incentives programs. Additionally, the program coordinates activities of the electronic time and attendance system that include training, system updates, payroll coordination and the employee time off program (e.g., vacation, sick, personal holiday) accruals. This section is critical in ensuring that employees are paid accurately per policy and within the guidelines of the federal government.

The Employee Development and Labor Relations section creates, administers and evaluates the professional training and development opportunities for employees as part of the overall strategic results for the County. This section provides employee training and professional development activities including a series of required employment-related legal training for the leadership team, an Emerging Leader Academy for non-supervisors, a coaching and mentoring forum for frontline supervisors and managers and a variety of soft-skill courses. Employees of Manatee County are encouraged to further their education and this HR program coordinates tuition reimbursement for formal education per policy guidelines. Much of this section of HR is focused on ensuring that Manatee County has a highly trained and effective pool of employees in order to serve its citizens.

The Employee Development and Labor Relations program also administers the Affirmative Action/ Equal Employment Opportunity policy of the Board of County Commissioners as well as overseeing the process for investigating applicant and employee complaints of illegal discrimination or harassment. It is this section that acts as a liaison, along with the Director, to the collective bargaining unit, ensuring collaborative relationships and adherence to the union agreement. The program actively works with supervisors and managers across the organization to effectively lead and coach employees and how to implement the discipline policy for ideal results. This program also manages the Drug Free Workplace Program in accordance with applicable federal, state and local laws. The Employee Development and Labor Relations program is responsible for the administration of the recognition programs and coordination of individual and team awards, including employee of the month/year, and organizing the county's annual longevity banquet where County Commissioners and the County Administrator recognize employees for their years of service.



Human Resources Services

Program 1501

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	1,593,830	1,791,923	1,963,731	1,963,731
Totals:	1,593,830	1,791,923	1,963,731	1,963,731

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,180,027	1,175,529	1,334,945	1,334,945
Operating	413,803	616,394	628,786	628,786
Capital	0	0	0	0
Totals:	1,593,830	1,791,923	1,963,731	1,963,731
Budgeted Positions:	14	14	15	15

## Employee Health Benefits

### Program 1503

Benefits are a key element of the employee compensation program needed to recruit and retain qualified and productive employees for any organization the size of Manatee County Government. Manatee County Government's health plan has been recognized nationwide as a leader amongst employer-sponsored plans due to the focus on preventative care and wellness and the lower rate of chronic conditions and the higher compliance with preventative care activities.

The Employee Health Benefits program manages the county's comprehensive cafeteria-style benefits that include: medical, dental, life insurance, long-term disability, health care spending accounts, dependent care spending account, 457 deferred compensation plans for active employees and retirees, and COBRA benefits for former employees and their eligible dependents. In addition, various health and wellbeing programs and services are offered to members of the health plan based upon the analysis of historical claim and other related data.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	54,097,824	58,983,199	67,126,988	67,126,988
<b>Totals:</b>	<b>54,097,824</b>	<b>58,983,199</b>	<b>67,126,988</b>	<b>67,126,988</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	608,130	516,939	609,556	609,556
Operating	53,489,694	58,316,260	66,427,432	66,427,432
Capital	0	150,000	90,000	90,000
<b>Totals:</b>	<b>54,097,824</b>	<b>58,983,199</b>	<b>67,126,988</b>	<b>67,126,988</b>

Budgeted Positions:	7	7	8	8
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MANATEE COUNTY



# Information Technology

The Information Technology Services (ITS) department includes six programs in its Countywide Technology program. These programs consist of Operations and Administration, Client Services and Automated Systems Maintenance, Applications and Development/Project Management, Geographic Information Systems, Telecommunications and Infrastructure support, and the Radio Division.

These programs offer multiple forms of technology services to Manatee County Government and the citizens of Manatee County by providing full support to all Board of County Commission departments, and varying levels of support to the Clerk of the Court, Court Administration, Sheriff, Property Appraiser, Supervisor of Elections, State Attorney, Local Municipalities, Fire Districts, and Public Defender.

1. Operations: This division includes support for security, system administration, networking, and computer operations.

- ITS Financial: Personnel coordinate departmental purchases and process purchasing documentation for the Clerk's Finance Department. Administration: Coordinates the schedules and internal cohesiveness in the department.

2. Client Services: The Client Services Division provides technology support for the Employees of Manatee County.

- Automated Systems Maintenance supplies replacement equipment when the life of the equipment has expired.

3. Applications and Development: Systems and Development designs, creates, and maintains custom applications to manage the collection, storage, and flow of information throughout the County. Heavy involvement with Manatee County Projects that require continual monitoring and tracking through completion is the function of this team.

- Business Services: Staff create a center of excellence focused on the customer experience utilizing tools from a business management relationship, strategic planning, organizational development, project management, and change management.

4. Geographic Information Systems: GIS applications are tools that allow users to create interactive queries

(user-created searches), analyze spatial information, edit data, maps, and present the results of all these operations.

- LIS - a component of GIS.

5. TeleCom and Networking (Infrastructure) Services:

The primary function of the Telecom Division is to provide installation and field support of communications needs for all Board of County Commissioner Departments as well as the various Constitutional Offices. The team is responsible for approximately 3500 telephones, voicemail, instant messaging, call center within the unified communications portfolio. The installed systems process more than 5 million internal and external calls each year. Telecommunications completes approximately 1500 requests annually for new service, repair or relocations, and support the day to day operations.

- Data Center - Infrastructure: The primary function of the group is the direct support of the physical layer distributed cabling infrastructure. This support involves the design, installation and maintenance of the Inside Plant (ISP) and Outside Plant (OSP) copper and fiber optic cabling structures for all buildings throughout Manatee County that fall under the control of Manatee County.

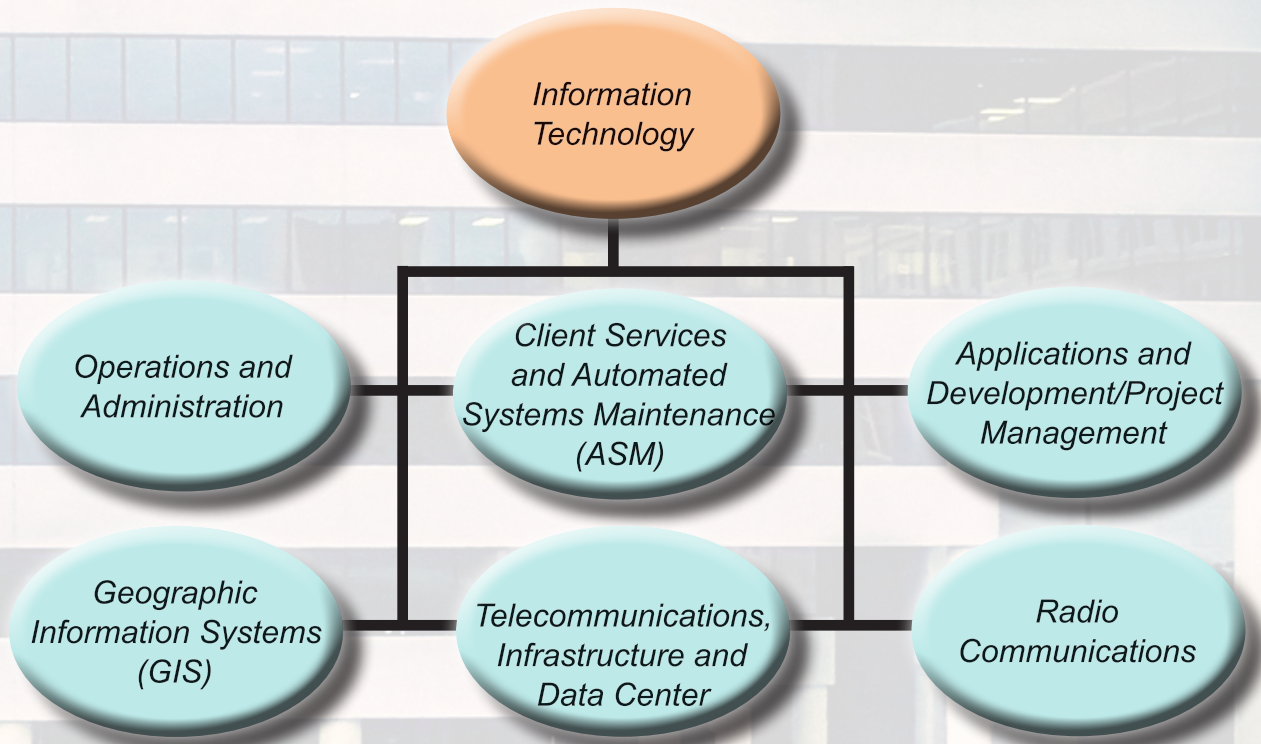
6. P25 Radio: The radio division primarily maintains and operates Manatee County land mobile radio system. This network provides mission critical voice and data communications to all public safety agencies located within the County.

Information technology works closely with the Emergency Operations Center and personnel utilizing the 911 systems.

Information Technology exists to enable the business with speed and scale, and to provide solutions to real business problems and opportunities in pursuit of customer satisfaction and desired outcomes. Personnel in IT specialize in leadership and provide experienced professionals, innovation, and core enterprise technologies that meet the critical business drivers of its customers.

Information Technology has made upgrades within Manatee County by keeping up with the ever changing technologies.

Organizational Structure



## Information Technology

### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	4,406,504	4,923,078	5,719,442	5,944,093
Gen Fund/General Revenue	11,190,919	11,367,177	11,821,507	11,945,282
Utilities System Charges	408,710	418,877	439,404	439,404
Totals:	16,006,133	16,709,132	17,980,353	18,328,779

### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Operations and Administration	4,928,187	5,192,481	5,319,630	5,393,726
Client Services and Automated Systems Maintenance (ASM)	2,990,462	3,441,820	3,944,393	4,147,669
Applications & Development/Project Management	3,790,483	3,821,392	4,010,678	4,043,728
Geographic Information Systems (GIS)	1,040,400	1,064,591	1,131,173	1,141,973
Telecommunications, Infrastructure & Data Center	1,514,129	1,418,431	1,461,581	1,470,910
Radio Communications	1,742,472	1,770,417	2,112,898	2,130,773
Totals:	16,006,133	16,709,132	17,980,353	18,328,779

Budgeted Positions:	74	74	74	74
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Operations & Administration

Program 1601

This division includes support for security, system administration, networking, and computer operations.

The Operations division maintains the Hardware systems of Manatee County and includes systems administration, storage management, networking, and security of the overall computer system. The current

system is comprised of servers, both virtual and stand alone, and touches all county and constitutional offices connected to the county computer system. This program also includes the Information Technology department director, and three administrative staff who support the entire Information Technology department.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	4,928,187	5,192,481	5,319,630	5,393,726
Totals:	4,928,187	5,192,481	5,319,630	5,393,726

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	2,315,911	2,250,514	2,301,605	2,301,605
Operating	2,025,788	2,456,967	2,715,025	2,789,121
Capital	586,488	485,000	303,000	303,000
Totals:	4,928,187	5,192,481	5,319,630	5,393,726
Budgeted Positions:	20	20	20	20

## Information Technology

### Client Services & Automated Systems Maintenance (ASM)

#### Program 1602

Client Services provides user support for end user devices including PCs, laptops, gateways, and printers. This includes a help desk operation during business hours to assist any county user with software or hardware problems that may arise. Client Services maintains the inventory listing of computer devices currently in use, and the basic Microsoft licensing requirement for all devices. This group also includes

a technical training staff that provides software application training classes to county, and constitutional offices employees for the various applications being utilized by the county (Microsoft Word, Excel, etc.). The Automated System Maintenance fund provides funding for hardware support, and replacement for computer devices and printers throughout the county.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	1,785,855	2,260,387	2,699,749	2,898,025
Gen Fund/General Revenue	1,204,607	1,181,433	1,244,644	1,249,644
<b>Totals:</b>	<b>2,990,462</b>	<b>3,441,820</b>	<b>3,944,393</b>	<b>4,147,669</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,206,109	1,128,277	1,164,854	1,164,854
Operating	1,784,353	1,930,862	2,242,926	2,460,694
Capital	0	382,681	536,613	522,121
<b>Totals:</b>	<b>2,990,462</b>	<b>3,441,820</b>	<b>3,944,393</b>	<b>4,147,669</b>
<b>Budgeted Positions:</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>



## Information Technology

### Applications & Development/Project Management

#### Program 1603

The Applications and Development group manages the software support and database of all major applications, and several in-house developed programs that are in use by the county and some of the constitutional offices. This includes the assistance in the implementation of any new applications acquired by the county, the ongoing upgrade of current applications, program creation and modification of custom in-house developed applications, response to day to day problem solving for end users, and support of the county internal and external website. Major applications supported include the county financial application, One Solution finance software, the records management application, On base (document imaging system), Utilities applications,

Ventyx/Customer Suite, the Building department's permitting system, Community Plus, county e-mail system, and Public Safety's Computer-Aided-Dispatch application. Information Technology Applications and Development Project Management maintains over 150 unique databases for county departments and constitutional offices. The client services division responds to the needs of the users and helps to create a center of excellence and a user friendly, seamless approach in maintaining a stable work environment. The Project Management group included in this program defines and tracks Information Technology department project requests from the various Board of County Commissioners and outside agencies.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	3,790,483	3,821,392	4,010,678	4,043,728
<b>Totals:</b>	<b>3,790,483</b>	<b>3,821,392</b>	<b>4,010,678</b>	<b>4,043,728</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	2,995,286	2,860,438	2,911,897	2,911,897
Operating	795,197	960,954	1,098,781	1,131,831
Capital	0	0	0	0
<b>Totals:</b>	<b>3,790,483</b>	<b>3,821,392</b>	<b>4,010,678</b>	<b>4,043,728</b>
<b>Budgeted Positions:</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>

## Information Technology

### Geographic Information System (GIS)

#### Program 1604

The Geographic Information System (GIS) section develops a comprehensive digital land information data set, application, and standard in conjunction with county departments and constitutional offices; and acts as a clearinghouse for such information to county departments, constitutional offices, and the public. Geographic Information System staff facilitate data creation; and provide for the upkeep of a comprehensive base map and a library composed

of hundreds of feature layers that include streets, property ownership, development patterns, and utility infrastructure, among other features. Many of these layers are integrated into various mission critical applications such as 911 dispatching, building permitting, utility billing, etc. The GIS section provides digital or paper-based maps for displays for a variety of purposes, chief among them board presentations.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	631,690	645,714	691,769	702,569
Utilities System Charges	408,710	418,877	439,404	439,404
<b>Totals:</b>	<b>1,040,400</b>	<b>1,064,591</b>	<b>1,131,173</b>	<b>1,141,973</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	528,026	516,097	536,814	536,814
Operating	512,374	548,494	594,359	605,159
Capital	0	0	0	0
<b>Totals:</b>	<b>1,040,400</b>	<b>1,064,591</b>	<b>1,131,173</b>	<b>1,141,973</b>

<b>Budgeted Positions:</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
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## Information Technology

### Telecommunications, Infrastructure & Data Center

#### Program 1605

The Telecommunications and Data Center divisions repair, maintain, and expand the county telephone system, fiber network, and computer device wiring issues for county owned property. Staff also manage

the physical aspects of the data center that include: electrical requirements, rack expansion, cooling, and engineering issues.

#### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	878,177	892,274	906,795	915,295
Gen Fund/General Revenue	635,952	526,157	554,786	555,615
<b>Totals:</b>	<b>1,514,129</b>	<b>1,418,431</b>	<b>1,461,581</b>	<b>1,470,910</b>

#### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	540,598	444,099	453,022	453,022
Operating	698,523	974,332	1,008,559	1,017,888
Capital	275,008	0	0	0
<b>Totals:</b>	<b>1,514,129</b>	<b>1,418,431</b>	<b>1,461,581</b>	<b>1,470,910</b>
<b>Budgeted Positions:</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Radio Communications

### Program 1606

The 800 MHz radio program supports the county's private digital radio system utilized for public safety purposes. Radio Communications provide support for dispatch consoles, portable, and mobile radios connected to the primary Public Safety Answering Point for Manatee County Emergency 911. Approximately 45 agencies, including county departments, local fire, and law enforcement, utilize the radio equipment. There are radio site locations throughout the county

with three in-building amplifier systems that provide a wide area of coverage for critical communications. The functions of this program are divided into 3 major areas: system site support; radio installation, repair, and preventative maintenance; and radio purchases and programming. As an internal service fund, this program provides scheduled maintenance and replacement for county-owned radios.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	1,742,472	1,770,417	2,112,898	2,130,773
Totals:	1,742,472	1,770,417	2,112,898	2,130,773

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	647,601	682,471	737,798	737,798
Operating	1,094,871	1,067,946	1,375,100	1,392,975
Capital	0	20,000	0	0
Totals:	1,742,472	1,770,417	2,112,898	2,130,773
Budgeted Positions:	8	8	8	8

MANATEE COUNTY

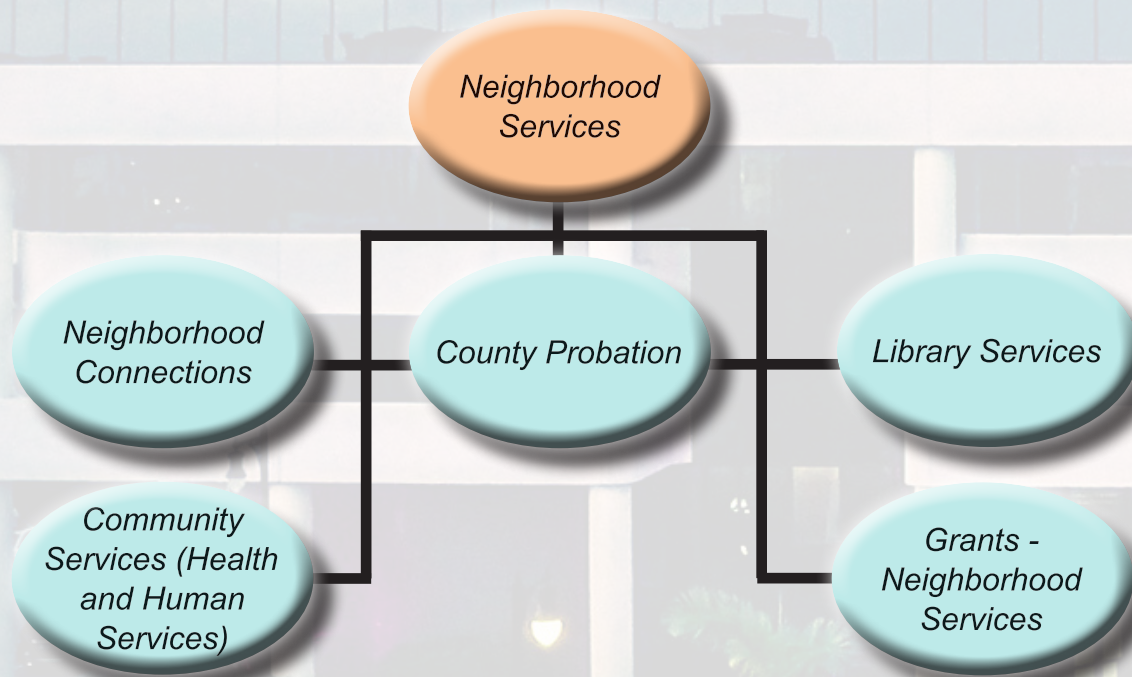


# Neighborhood Services

In FY17, Neighborhood Services and Community Services merged under the Neighborhood Services department (NSD) umbrella. For budget purposes, the NSD now has four programs: Neighborhood Connections, County Probation, Library Services, and Health and Human Services. All citizens, neighborhood groups, non-profit agencies, the Aging, and Veterans and Health and Human Services programs comprise the client base for all services offered by the Neighborhood Services department. Neighborhood Connections works one-on-one with local neighborhoods and supports residents seeking to improve conditions in their neighborhood.

The Manatee Millennial Movement helps attract and retain young professionals in the area. The County Probation program includes probation services and an accredited pretrial unit. The Health and Human Services division administers services designed to assist vulnerable, at risk, or disadvantaged individuals meet the most basic human needs. The Library System was named the Florida Library of the year in 2016. There are seven public library facilities which are open to the public a minimum of forty hours each week.

## Organizational Structure



## Neighborhood Services

### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	726,092	715,730	725,500	728,500
Children's Services Tax	857,094	832,586	967,549	967,549
Contributions	44,355	145,000	149,350	153,831
Fines & Forfeitures	21,513	70,000	30,000	30,000
Gen Fund/General Revenue	3,091,388	3,285,618	3,752,670	3,689,333
Grants	1,952,296	0	0	0
Program/ General Revenue	7,160,472	7,834,414	7,717,860	8,807,308
Southwest TIF	53,900	52,399	55,249	55,249
Unincorporated MSTU Fund	724,666	903,080	1,158,809	1,158,990
<b>Totals:</b>	<b>14,631,776</b>	<b>13,838,827</b>	<b>14,556,987</b>	<b>15,590,760</b>

### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Neighborhood Connections	835,204	1,038,541	1,288,134	1,288,315
County Probation	2,009,855	2,155,278	2,525,464	2,464,437
Library Services	7,183,904	7,986,352	7,853,134	8,947,063
Community Services (Health and Human Services Programs)	2,650,517	2,658,656	2,890,255	2,890,945
Grants - Neighborhood Services	1,952,296	0	0	0
<b>Totals:</b>	<b>14,631,776</b>	<b>13,838,827</b>	<b>14,556,987</b>	<b>15,590,760</b>

Budgeted Positions:	142	145	151	168
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### Neighborhood Connections

#### Program 3401

The Neighborhood Connections program contains the administrative and support services for the Department including the Department Director, Compliance Coordinator, and Neighborhood Connections staff. It includes support programs, special projects such as Neighborhood Wellness Strategies and grants, and advisory boards. Staff work directly with citizens to plan, coordinate, and evaluate neighborhood improvements. They serve as the liaison between citizens and other county departments to clearly communicate project needs and details, such as capital improvement projects or utility projects, that affect their area. In addition, staff provide the status and details of housing rehabilitation and replacement, infrastructure improvements, neighborhood improvement plans, and social services to citizens in neighborhood meetings.

Neighborhood Connections has multiple elements of its programs, as detailed below.

- Neighborhood Wellness Strategy: An assessment process of neighborhood assets or needs.
- Manatee Millennial Movement: An effort to attract and retain young professions.
- Neighborhood Connections: On-line newsletter to over 60,000 citizens via Next-door Neighborhood app.

-Grant Compliance: Leadership over internal and external grant requirements from local, state, and federal government.

-Contract Management: Writing and overseeing contracts between the county and outside agencies.

-Neighborhood Engagement: Before, during, and after staff led interaction with neighborhoods about county projects.

-M3 Internship Project: Mentoring by M3 members to student interns for projects of the county.

-Neighborhood Enhancement Grant Program: Small grants requested by neighborhood groups that improve areas of their neighborhood.

Active and concise communication between citizens and government contacts is imperative to success in the areas of safety, redevelopment, and growth. The Neighborhood Development program is the eyes and ears of the county in the community to ensure citizens are well informed of projects happening that impact them.



Neighborhood Connections

Program 3401

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Program/ General Revenue	56,638	83,062	74,076	74,076
Southwest TIF	53,900	52,399	55,249	55,249
Unincorporated MSTU Fund	724,666	903,080	1,158,809	1,158,990
Totals:	835,204	1,038,541	1,288,134	1,288,315

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	539,936	589,068	620,611	620,611
Operating	293,884	449,473	667,523	667,704
Capital	1,384	0	0	0
Totals:	835,204	1,038,541	1,288,134	1,288,315
Budgeted Positions:	10	7	10	10

## Neighborhood Services

### County Probation

#### Program 3402

The County Probation program provides pre-trial services and post sentencing options to the county and circuit courts including pre-trial intervention, supervised release, misdemeanor probation supervision, and the Offender Work Program (OWP). Each unit within the program is designed to provide the least physically

restrictive alternatives to incarceration in the county jail as possible while providing meaningful supervision, and when applicable, punishment as ordered by the court. Many of the options provided by the Probation division enables citizens to pay their penalty while keeping their jobs and families supported.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	711,890	695,730	695,500	698,500
Gen Fund/General Revenue	1,297,965	1,459,548	1,829,964	1,765,937
<b>Totals:</b>	<b>2,009,855</b>	<b>2,155,278</b>	<b>2,525,464</b>	<b>2,464,437</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,798,523	1,845,962	2,070,750	2,070,750
Operating	211,332	309,316	454,714	393,687
Capital	0	0	0	0
<b>Totals:</b>	<b>2,009,855</b>	<b>2,155,278</b>	<b>2,525,464</b>	<b>2,464,437</b>
<b>Budgeted Positions:</b>	<b>29</b>	<b>29</b>	<b>32</b>	<b>32</b>

## Neighborhood Services

### Library Services

#### Program 3404

The award-winning Manatee County Public Library System (which includes Florida Library of the Year) program consists of seven facilities and has a virtual library presence. Annually, over 2 million individuals visit the libraries in person and more 1.2 million customers visit the website to borrow eBooks, eAudio, streaming video, and other digital sources. The library offers print, electronic, and audio-visual resources. It also has special collections that include genealogy, young adult, large print, micro- materials, the Eaton and Florida local history collection, and foreign languages. Many active learning endeavors are now being supported with unique collections; adaptive and assistive technology and toys, early literacy kits, musical instruments, telescopes and binoculars, circuitry and robotics and cake pans.

The research support team responds to more than 300,000 questions in-person and online. Youth Services serves those from birth to age 18; personnel participate in outreach to schools and Head Start, early literacy development, storytelling, creative development, family literacy and homework support,

parental resources, instruction of library use, and coordinate events. Examples of Youth Services programs are annual Touch-a-Truck, Summer Reading Clubs and Recycled Fashion Show.

The library program also participates in community events such as the farmer's markets, children's pre-school and school activities, Little Free Libraries and onsite training. Technology support (one-on-one training, computer classes, and technology drop-in tables) is offered as needed. Computer classes are taught in Spanish and English, earning staff the 2014 FLA Maria Chavez Hernandez Libraries Change People's Lives Award.

Manatee libraries work with community groups and are a part of the Tampa Bay Library Consortium and the Florida Library Association. The program receives additional support from the Library Board of Trustees, the six location-based Friends of the Library, and the Library Foundation and volunteers who provide over 26,000 hours of service each year.

#### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	14,202	20,000	30,000	30,000
Contributions	44,355	145,000	149,350	153,831
Fines & Forfeitures	21,513	70,000	30,000	30,000
Program/ General Revenue	7,103,834	7,751,352	7,643,784	8,733,232
<b>Totals:</b>	<b>7,183,904</b>	<b>7,986,352</b>	<b>7,853,134</b>	<b>8,947,063</b>

#### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	4,373,424	4,646,169	4,808,392	5,485,648
Operating	2,800,516	3,340,183	3,044,742	3,461,415
Capital	9,964	0	0	0
<b>Totals:</b>	<b>7,183,904</b>	<b>7,986,352</b>	<b>7,853,134</b>	<b>8,947,063</b>

Budgeted Positions:	71	72	76	93
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## Neighborhood Services

### Community Services (Health & Human Services)

#### Program 3405

The Community Services program provides for the planning, administration, and supervision of programs intended to meet basic human needs by assisting veterans, children, elderly, disabled, and the most vulnerable citizens within the community.

It also provides necessary resources for the county to comply with state and federally mandated programs and assumes fiscal accountability with respect to local match and compliance monitoring of service agreements.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	1,793,423	1,826,070	1,922,706	1,923,396
Children's Services Tax	857,094	832,586	967,549	967,549
<b>Totals:</b>	<b>2,650,517</b>	<b>2,658,656</b>	<b>2,890,255</b>	<b>2,890,945</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	2,176,332	2,086,615	2,190,859	2,190,859
Operating	474,185	563,881	697,196	697,886
Capital	0	8,160	2,200	2,200
<b>Totals:</b>	<b>2,650,517</b>	<b>2,658,656</b>	<b>2,890,255</b>	<b>2,890,945</b>
<b>Budgeted Positions:</b>	<b>29</b>	<b>32</b>	<b>30</b>	<b>30</b>

# Neighborhood Services

## Grants - Neighborhood Services

### Program 9534

Prior year actual expenditures are reflected below. Amounts for adopted and planned columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

#### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Grants	1,952,296	0	0	0
Totals:	1,952,296	0	0	0

#### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	296,994	0	0	0
Operating	1,655,302	0	0	0
Capital	0	0	0	0
Totals:	1,952,296	0	0	0
Budgeted Positions:	3	5	3	3

# Parks & Natural Resources

The Parks and Natural Resources department has six programs: Natural Resources, Environmental Protection and Mining Regulation, Recreation, Agriculture and Extension Service, Programming, Education & Volunteer, and Ecological and Marine Resources.

The Natural Resources Management program manages nearly 30,000 acres of conservation lands for the protection of natural resources, maintenance of the ecosystem services they provide to our community, and to provide nature-centered recreation. The largest and most frequently visited of these preserves are Robinson, Emerson, Rye, and Duette Preserves.

The Environmental Protection and Mining Regulation program protects surface water by managing: Manatee County's State/Federal Management; Storage of Surface Waters Permit; Groundwater through the Small Quantity Hazardous Waste Generator; Water Well Construction Permitting activities; and enforces the Manatee County Fertilizer Ordinance. It also administers the County's Phosphate Mining and Reclamation Code, providing regulatory oversight on major earthmoving projects with a primary focus on phosphate mining and shell pit operations.

The Recreation program provides opportunities for Manatee County residents and visitors to enrich their lives by providing quality, safe, and beautiful parks. Staff supervise, coordinate, and implement county recreational programs at over 40 parks and facilities to enhance the quality of life for over 500,000 participants annually. There are two 18-hole golf courses (Manatee County Golf Course and Buffalo Creek Golf Course) owned by Manatee County and operated by Pope Golf, LLC. They offer year-round play with clubhouse and pro shop facilities. The program also has contracts with United Parks Service, Inc., to manage two beach concessions at Manatee Beach and Coquina Beach.

The Programming, Education, and Volunteer program provides a variety of educational and volunteer

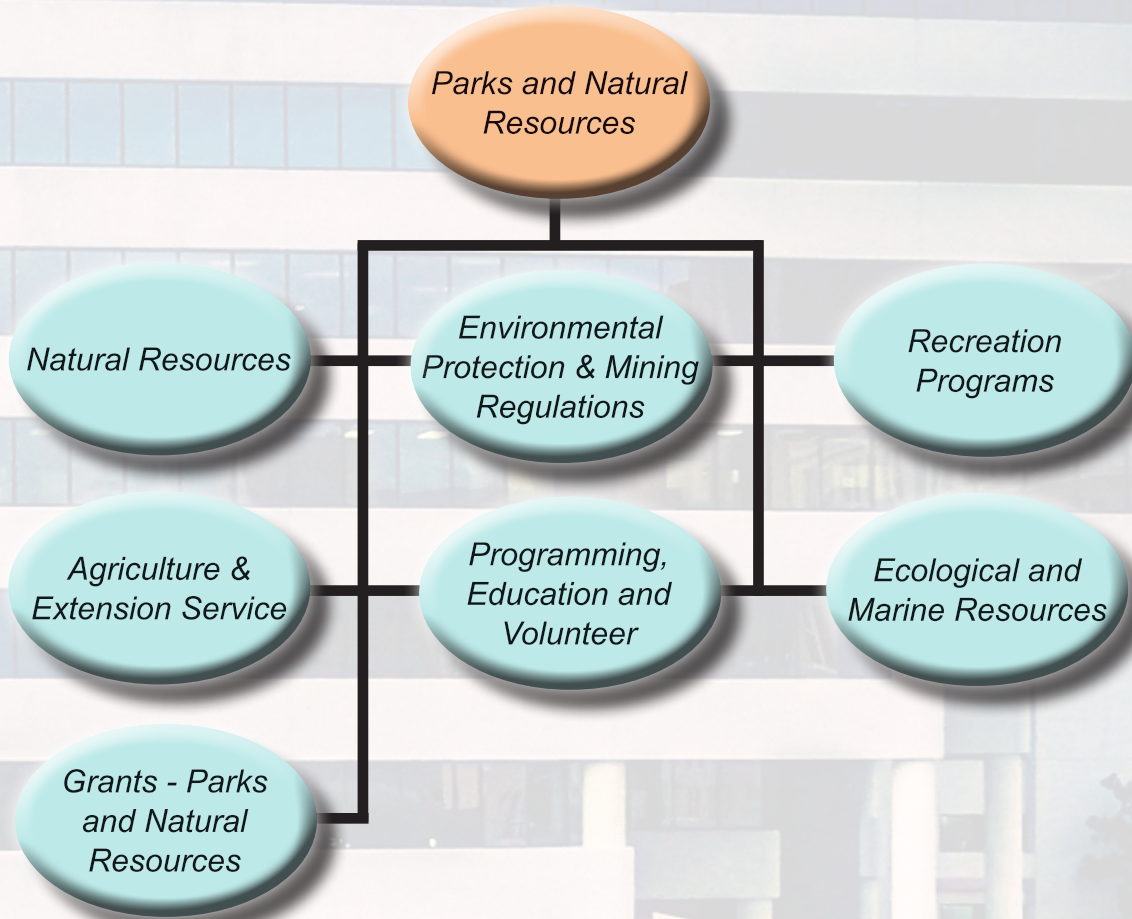
opportunities. Age-appropriate classes, trainings, and special events help foster a connection to the natural world and establish a sense of wonder in program participants. It manages and develops interpretive signage in the County's parks system and oversees two environmental classrooms, two visitors' centers, and one nature center. This program issues permits for special events within the County's parks and preserves. It also plans and hosts a number of several special annual signature events such as the Goblin Gathering, the Robinson Preserve 5/10 K race, and the Night Before Christmas, servicing thousands of participants each year.

The Agriculture and Extension Service program consists of the cooperative extension service and the soil and water conservation programs. These units provide educational programs, materials, and services relevant to the needs and desires of citizens, which enhance their economic status and/or quality of life.

The Ecological and Marine Resources program is responsible for large scale habitat restoration design & implementation, natural lands acquisition elements, waterway navigation infrastructure management, derelict vessel removal, the artificial reef program, manatee protection, listed species protection and mitigation elements, regulated waterway zone management, navigation dredging, beach resources management and renourishment elements, funding agency partnership and coordination, growth & support, opportunities for financial gain thru mitigation banking & carbon banking, a dedicated restoration-specific volunteer group, and providing high-level technical support to other departments on issues related to listed species, wetland mitigation, waterfront infrastructure design and management, and environmental resource permitting.

The Parks and Natural Resources department is also responsible for beach renourishment projects on Anna Maria Island, the county's Federal legislative program, and the West Coast Inland Navigation District.

**Organizational Structure**



## Parks & Natural Resources

### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Beach Erosion Fund	348,382	231,244	307,171	307,171
Charges for Services	1,425,792	2,117,675	2,023,405	2,041,905
Gen Fund/General Revenue	3,360,629	3,389,150	5,036,618	5,107,808
Grants	0	0	0	0
Phosphate Severance Tax	627,975	996,828	967,687	968,644
Program/ General Revenue	2,259,030	2,037,650	3,118,498	3,233,456
Tourist Development Tax	205,140	357,515	244,493	248,501
Utilities System Charges	2,273,940	2,269,299	2,554,983	2,404,902
<b>Totals:</b>	<b>10,500,888</b>	<b>11,399,361</b>	<b>14,252,855</b>	<b>14,312,387</b>

### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Natural Resources	3,512,019	3,634,241	5,274,287	5,398,168
Environmental Protection & Mining Regulation	1,572,127	1,683,314	1,814,100	1,620,733
Recreation Programs	3,165,494	3,482,345	4,192,522	4,171,758
Agriculture & Extension Service	1,282,049	1,398,290	1,450,162	1,451,081
Programming, Education and Volunteer	471,841	549,979	591,211	585,852
Ecological and Marine Resources Division	497,358	651,192	930,573	1,084,795
Parks Maintenance and Renewal and Replacement	0	0	0	0
Grants - Parks and Natural Resources	0	0	0	0
<b>Totals:</b>	<b>10,500,888</b>	<b>11,399,361</b>	<b>14,252,855</b>	<b>14,312,387</b>
<b>Budgeted Positions:</b>	<b>101</b>	<b>110</b>	<b>121</b>	<b>125</b>



# Parks & Natural Resources

## Natural Resources

### Program 3201

The Resource Management program conserves, restores, and protects natural areas under ownership or management of Manatee County. Its primary function is to protect natural and cultural resources and foster an ethic of stewardship of these resources by providing public access to conservation lands and waterways.

This program manages nearly 30,000 acres including 16 public preserves located throughout the county. Maintaining the quality and function of habitats within these preserves requires a robust prescribed fire and invasive species management program. The program also maintains a wide array of passive and active recreational amenities and programs including

multi-use trails, paddle trails, canoe/kayak launches, boardwalks, observation towers, pavilions, and a recreational hunt program.

Anna Maria Island contains about nine miles of sandy beach coastline that provide citizens abundant recreational activities. Over time, these beaches require renourishment due to coastal storms and natural erosion that displace the sand. This renourishment effort, as well as regular cleaning and maintenance under the County's beach raking permit, is managed by the Parks and Natural Resources department in cooperation and partnership with the State of Florida and the Federal Government.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Beach Erosion Fund	348,382	231,244	307,171	307,171
Charges for Services	89,124	135,300	142,500	142,500
Gen Fund/General Revenue	1,596,680	1,350,901	2,927,469	3,042,588
Program/ General Revenue	30,322	0	0	0
Phosphate Severance Tax	178,014	478,925	476,159	476,689
Tourist Development Tax	205,140	357,515	244,493	248,501
Utilities System Charges	1,064,357	1,080,356	1,176,495	1,180,719
<b>Totals:</b>	<b>3,512,019</b>	<b>3,634,241</b>	<b>5,274,287</b>	<b>5,398,168</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,954,258	2,062,671	2,205,738	2,309,965
Operating	1,549,811	1,538,795	3,068,549	3,088,203
Capital	7,950	32,775	0	0
<b>Totals:</b>	<b>3,512,019</b>	<b>3,634,241</b>	<b>5,274,287</b>	<b>5,398,168</b>
<b>Budgeted Positions:</b>	<b>25</b>	<b>25</b>	<b>29</b>	<b>30</b>

### Environmental Protection & Mining Regulation

#### Program 3202

The Environmental Protection program protects streams, rivers, and bays through the implementation of numerous programs. It regulates the land application of the wastewater treatment process and maintains county compliance with both State issued National Pollutant Discharge Elimination System and Municipal Separate Storm Sewer System permits that ensure stormwater systems carry the cleanest water possible. In addition, Environmental Protection personnel review proposed developments for water quality impacts; collect and analyze water samples; and implement management plans in support of numerous local, regional, state, and federal water quality programs, including three National Estuary Programs and the USEPA Clean Water Act Program Total Maximum Daily Loads. This program uses water strategies to ensure compliance with environmental regulations and provide citizens with healthy and productive water bodies.

Environmental Protection protects groundwater resources through Pollutant Storage Tanks, Small Quantity Hazardous Waste Generators, and Water Well Construction Permitting activities. Pollutant Storage Tank activities ensure that petroleum storage tanks (e.g. those at gas stations) are properly constructed, installed, maintained, and where necessary, removed in-order-to reduce the incidence of leaks or spills. Small Quantity Hazardous Waste Generators staff routinely inspect small businesses (e.g. vehicle repair shops) where small quantities of hazardous wastes are generated to ensure these materials are handled and disposed of safely; thereby reducing environmental

impacts and the risks of adverse health, safety, and welfare conditions.

The Water Well Construction Permitting activities ensure proper installation, maintenance, and abandonment of water wells; and that the work is done only by licensed contractors or well-informed property owners. This provides critical oversight to providing clean water to the consumer by protecting groundwater supplies from contamination caused by improper well drilling practices. This program also enforces the county fertilizer ordinance. Staff provide training and certification to local landscapers on the proper use of fertilizers to reduce the potential nutrient-laden runoff into Manatee County waterways.

The Mining Regulation section administers the county's Phosphate Mining and Reclamation Code and provides oversight on major earthmoving projects with a primary focus on phosphate mining and shell pit or borrow pit operations. The Phosphate Mining Code ensures that mining activities are carried out in the most environmentally sensitive way possible and that reclamation restores the post-mining landscape to productive, beneficial use.

Additionally, the Environmental Protection section assists other county departments by providing monitoring services for wetland mitigation sites, evaluating compliance of regulated and non-regulated petroleum storage systems, and providing assistance in developing and reviewing environmental site assessments.

## Parks & Natural Resources

### Environmental Protection & Mining Regulation

#### Program 3202

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	109,719	80,000	80,000	80,000
Gen Fund/General Revenue	452,936	563,726	548,362	509,240
Phosphate Severance Tax	363,364	401,886	377,579	378,006
Utilities System Charges	646,108	637,702	808,159	653,487
<b>Totals:</b>	<b>1,572,127</b>	<b>1,683,314</b>	<b>1,814,100</b>	<b>1,620,733</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,134,174	1,052,464	1,077,616	1,077,616
Operating	397,207	517,523	649,832	492,402
Capital	40,746	113,327	86,652	50,715
<b>Totals:</b>	<b>1,572,127</b>	<b>1,683,314</b>	<b>1,814,100</b>	<b>1,620,733</b>
<b>Budgeted Positions:</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

## Parks & Natural Resources

### Recreation Programs

#### Program 3203

The Recreation program is responsible for the oversight of all county parks, park's playgrounds, programs, and activities. Included is the operation of the G.T. Bray Recreation Center. This 50,000- square foot recreational complex includes a gym, aquatics facility, tennis center, fitness center, child care, teen/ game room, tennis, pickleball and racquetball courts, a 50-meter pool, splash pad, and kiddie pool. It also houses multipurpose rooms for youth programs, exercise and fitness classes, personal training sessions, rentals for birthday parties, social gatherings, a catering prep area, and has Wi-Fi available.

Front desk staff responsibilities include: processing payments for all programs and services offered, racquet repairs and stringing services, and maintaining the clay tennis courts three times per day. Staff also coordinates all county parks and preserve pavilion rentals.

Recreation athletic staff are responsible for the Youth Camp Program, which includes the Summer Blast

Camp and specialty camps that provide participants with a variety of supervised recreational activities and field trips. Athletics staff also coordinate with youth and adult sports organizations serving 1,000 plus teams on over 70 athletic fields. The aquatic staff manages three pool facilities: G.T. Bray, Willie J. "Bro" Clemmons, and John H. Marble. Aquatic staff also manage splash pads at Pride Park and Lincoln Park and offer swim lessons and lifeguard training.

Manatee County partners with Sarasota County and the City of North Port to offer the Gulf Coast Games for Life offering 20 plus sporting events to seniors ages 50 and above.

There are two eighteen-hole golf courses, Manatee County Golf Course and Buffalo Creek Golf Course, owned by Manatee County and operated by Pope Golf, LLC. They offer year-round play with clubhouse and pro shop facilities. The program also contracts with United Parks Service, Inc., to manage two beach concessions at Manatee Beach and Coquina Beach.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	1,226,421	1,901,575	1,800,105	1,818,605
Program/ General Revenue	1,939,073	1,580,770	2,392,417	2,353,153
<b>Totals:</b>	<b>3,165,494</b>	<b>3,482,345</b>	<b>4,192,522</b>	<b>4,171,758</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,633,301	1,958,080	2,010,197	2,054,264
Operating	1,518,641	1,524,265	2,086,640	2,102,494
Capital	13,552	0	95,685	15,000
<b>Totals:</b>	<b>3,165,494</b>	<b>3,482,345</b>	<b>4,192,522</b>	<b>4,171,758</b>

Budgeted Positions:	31	37	42	43
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Agriculture & Extension Service

Program 3204

The Agriculture and Extension Service UF/IFAS Extension Manatee County is a partnership between the University of Florida Institute of Food and Agricultural Sciences (UF/IFAS) and the Manatee County Board of County Commissioners. We help residents apply research-based solutions to everyday problems to improve their lives. Through 20 educational program areas, we provide education

on topics including saving water, shopping smarter, eating healthier, preserving natural resources, identifying insects, improving communication skills and helping prepare youth for adulthood. Through the combined efforts of faculty, staff, and volunteers, we strive to remain responsive to needs of residents and visitors, taking a leadership role in disseminating the latest scientific information.

Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	528	800	800	800
Gen Fund/General Revenue	925,769	1,040,561	1,083,525	1,084,077
Utilities System Charges	355,752	356,929	365,837	366,204
<b>Totals:</b>	<b>1,282,049</b>	<b>1,398,290</b>	<b>1,450,162</b>	<b>1,451,081</b>

Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,173,353	1,195,099	1,255,361	1,255,361
Operating	108,696	191,191	194,801	195,720
Capital	0	12,000	0	0
<b>Totals:</b>	<b>1,282,049</b>	<b>1,398,290</b>	<b>1,450,162</b>	<b>1,451,081</b>
<b>Budgeted Positions:</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>

### Programming, Education & Volunteer

#### Program 3205

The Programming, Education, and Volunteer program maintains a diverse offering of programs within Manatee County's conservation properties, servicing thousands of residents and visitors each year. Each month more than 50 private and public programs are offered. Programs are hands-on environmental education opportunities and passive outdoor recreational activities designed to accommodate participants from pre-school age to senior citizens using the preserves as "nature's classrooms". Many activities are also supported by a volunteer network of over 2,000 individuals.

Education programs are offered on a regular basis at various conservation properties including FCT properties and other locations with grant requirements tied to educational programming. Staff create and maintain exhibits and educational programs for 1 interpretive nature center, 2 visitor centers, 1 classroom, and 1 education center. Staff lead environmental education and service-learning field trips for public and private school groups as well as community groups. Outdoor adventure camps are offered over the summer. These camps provide an opportunity for youth to learn outdoor skills such as freshwater fishing, saltwater fishing, and archery. These programs not only instill a respect and appreciation for nature but also benefit the community by providing safe environments for learning and opportunities for the improved health benefit that have been proven to occur from spending time in nature.

The Volunteer program includes regular public volunteer workdays as well as the oversight of volunteers at various conservation properties and

volunteer docents at the Robinson Preserve and Emerson Point Preserve visitor centers. Staff are responsible for recruiting, training, scheduling, managing, and organizing the Department's volunteers as well as recording and tracking volunteer hours. Partnerships with community organizations, such as Sarasota Bay Estuary Program and Tampa Bay Estuary Program provide opportunities for large scale volunteer projects. These volunteer programs provided a critical support to the preserves, providing in-kind match for grants and representing an annual value of donated time averaging \$500,000 or more.

Signature Events hosted by the department include Goblin Gathering, the Robinson Preserve 5/10 K race, the Night Before Christmas, and various grand opening and one-time events. Staff organize logistics, staffing, volunteers, and marketing for these events each of which draws between 1,000 and 3,000 participants. Special Events permitted on the County's parks and preserves are processed by staff, coordinating with appropriate Departments and various municipalities.

The Programming, Education, and Volunteer program is also responsible for outreach and communication for the Department. Staff design and create interpretive signage for parks and preserves, interpretive outreach material, and custom branded marketing for the entire Department. Staff represent the Department at outreach events such as festivals and maintain an outreach booth for these events. Staff manage the Department's 10 Facebook pages, coordinate social media messaging, manage the Department's press and PR program, and assist with marketing for the Department's programs.

## Parks & Natural Resources

### Programming Education & Volunteer

#### Program 3205

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	385,244	433,962	477,262	471,903
Phosphate Severance Tax	86,597	116,017	113,949	113,949
Totals:	471,841	549,979	591,211	585,852

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	387,767	442,787	452,560	452,560
Operating	84,074	107,192	138,651	133,292
Capital	0	0	0	0
Totals:	471,841	549,979	591,211	585,852
Budgeted Positions:	5	7	7	7

### Ecological & Marine Resources Division

#### Program 3206

This unit provides staff, associated assets, and operating expenses for the Ecological and Marine Resources Division. This program is responsible for large scale habitat restoration design & implementation, natural lands acquisition elements, waterway navigation infrastructure management, derelict vessel removal, the artificial reef program, manatee protection, listed species protection and mitigation elements, regulated waterway zone management, navigation dredging, beach resources management and renourishment elements, funding agency partnership and coordination, growth & support, opportunities for financial gain thru mitigation banking & carbon banking, a dedicated restoration-specific volunteer group, and providing high level technical support to other departments on issues related to listed species, wetland mitigation, waterfront infrastructure design and management, and environmental resource permitting.

This supports Manatee County's Comprehensive Plan goals under Element 3 Conservation, Element 4, Coastal Element 8, Recreation and Open Space. This program operates to support provisions of Manatee County Code of Ordinances Chapters 2-24 (Parks and Recreation) and 2-32 (Waterways) and Florida Statutes Chapters 327 (Waterways), & 823.11 (Public Nuisances/Derelict Vessels). This unit is responsible for compliance with conditions of multiple permits from the United States Army Corps of Engineers, Florida Department of Environmental Protection, Florida

Fish and Wildlife Conservation Commission, and the Southwest Florida Water Management District.

The program facilitates projects from conceptual development, grant funding, permitting, procurement, project implementation, all the way through construction completion and compliance monitoring. Monetary association with active projects managed by this program is approximately \$30 million, much of which comes from grant and partner agency agreements outside of County tax revenues. This program is also responsible for waterway management and operation issues covering 87,000 acres of waterways, including high risk liability issues and programs such as the Manatee Protection Plan, abandoned/derelict vessels, aids to navigation, boating safety, navigational dredging, seawalls and living shorelines, boat ramps, and the county's artificial reef program.

This program manages multiple external funding streams such as FBIP (Florida Boating Improvement Programs), WCIND (West Coast Inland Navigation District), RESTORE Act, multiple grants, revenue generation from mitigation projects and commonly works in partnership with other county departments and other local, state, and federal government agencies. These partnerships facilitate the advancement of projects and sound management practices that are mutually beneficial to Manatee County Government, the citizens of Manatee County, and partner agencies.



## Parks & Natural Resources

### Ecological & Marine Resources Division

#### Program 3206

#### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Program/ General Revenue	289,635	456,880	726,081	880,303
Utilities System Charges	207,723	194,312	204,492	204,492
<b>Totals:</b>	<b>497,358</b>	<b>651,192</b>	<b>930,573</b>	<b>1,084,795</b>

#### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	345,584	366,397	492,967	610,139
Operating	138,277	284,795	313,192	474,656
Capital	13,497	0	124,414	0
<b>Totals:</b>	<b>497,358</b>	<b>651,192</b>	<b>930,573</b>	<b>1,084,795</b>

<b>Budgeted Positions:</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>8</b>
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## Parks & Natural Resources

### Grants - Parks & Natural Resources

#### Program 9532

These Grants represents the Restore Act Program. Prior year actuals are reflected below. Amounts for adopted and planned columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY22 Planned
Grants	0	0	0	0
<b>Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY22 Planned
Personnel	0	0	0	0
Operating	0	0	0	0
Capital	0	0	0	0
<b>Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budgeted Positions:</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>

MANATEE COUNTY



# Property Management

The Property Management department consists of the following programs: Building Management, Property Acquisition, Construction Services, Survey, Replacement and Renewal Projects; as well as, Records and Grounds Maintenance. All programs are supported by the Administration and Fiscal Services division, located in the Building Management program.

Building Management maintains and manages all life safety measures within all County facilities by providing electrical, air conditioning, plumbing and maintenance services.

Property Acquisition manages land purchases, surplus disposal, easements, land exchanges, leases, vacations and acquisition of property for capital improvement road projects for all county needs.

Construction Services completes minor construction and renovation projects, and provides vertical construction management resources for county owned facilities.

Survey provides survey services for all county departments and ensures compliance with state and

county rules and regulations for recorded plats.

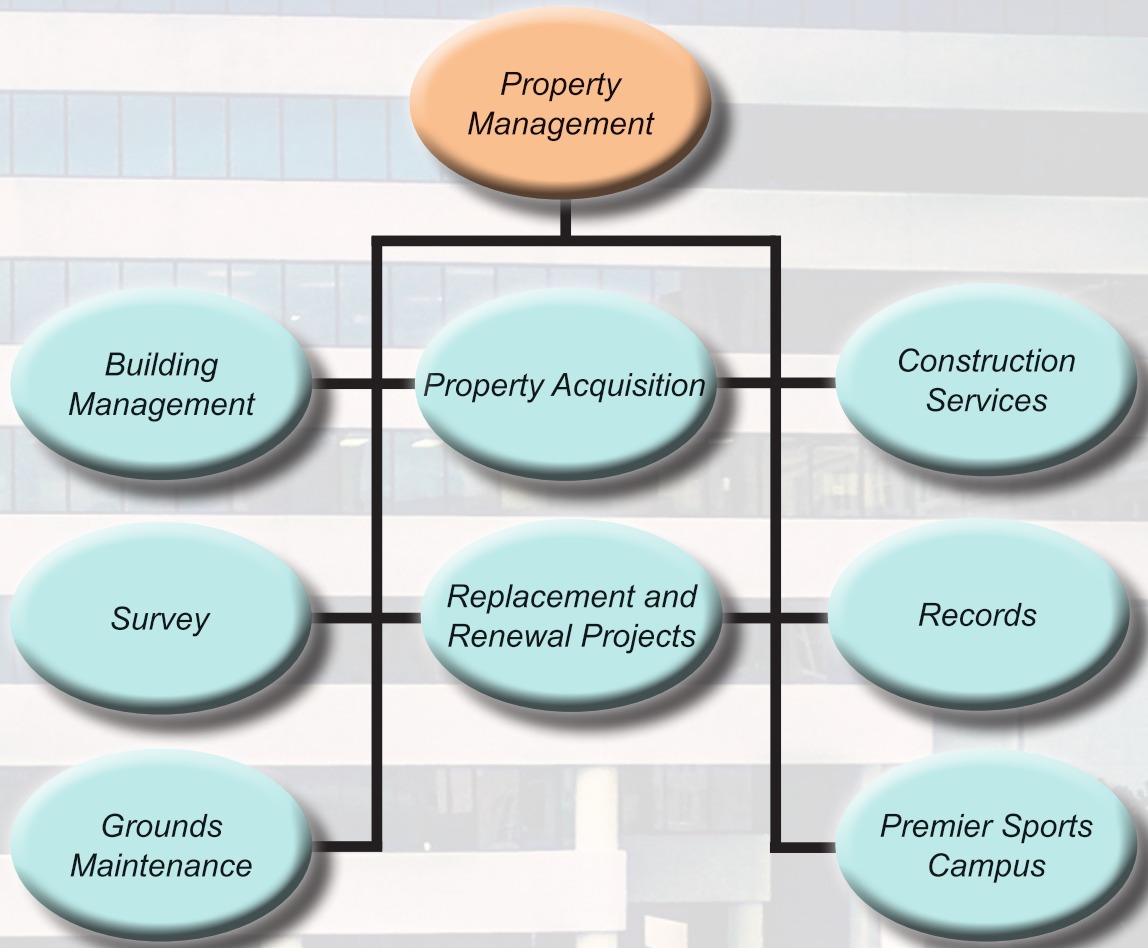
Replacement and Renewal projects are one-time, non-recurring projects to maintain, enhance or rehabilitate county facilities.

Records oversees the management of all public records created by the County and Constitutional Officers together with in-house centralized scanning, copying and printing services for all county departments.

Grounds Maintenance provides maintenance to over 50 parks and over 40 non-park areas, beach facilities, Board of County Commissioner and Constitutional Officers' facilities and monitors landscaping and general grounds maintenance to include boat ramps.

Premier Sports Campus is located north of State Road 70 and east of Lorraine Road in Lakewood Ranch. This 146-acre sports complex serves as host to sports tournaments, regional league play, sports camps and special events for the campus and surrounding community. Also, a soon to be build new East County Library.

MANATEE COUNTY  
Organizational Structure



## Property Management

### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	374,548	168,200	374,200	374,200
Gen Fund/General Revenue	14,886,355	15,326,104	16,399,154	16,541,834
Program/ General Revenue	7,020,065	7,420,558	8,169,953	7,908,887
Tourist Development Tax	430,197	462,817	836,333	768,333
Utilities System Charges	142,571	180,075	182,218	182,219
<b>Totals:</b>	<b>22,853,736</b>	<b>23,557,754</b>	<b>25,961,858</b>	<b>25,775,473</b>

### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Building Management	8,490,079	8,912,798	9,355,358	9,945,380
Property Acquisition	456,090	542,602	662,112	658,112
Construction Services	1,907,590	2,001,185	2,165,604	2,015,922
Survey	578,757	773,909	678,183	678,183
Replacement and Renewal Projects	2,854,730	2,290,923	2,635,259	2,339,599
Records	832,451	854,922	980,412	978,412
Grounds Maintenance	6,636,768	7,131,238	8,356,651	8,031,586
Premier Sports Campus	1,097,271	1,050,177	1,128,279	1,128,279
<b>Totals:</b>	<b>22,853,736</b>	<b>23,557,754</b>	<b>25,961,858</b>	<b>25,775,473</b>

<b>Budgeted Positions:</b>	<b>197</b>	<b>198</b>	<b>218</b>	<b>222</b>
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# Property Management

## Building Management

### Program 3301

The Building Management program manages and maintains County facilities with the exception of the Utility Department buildings, to provide a safe and functional environment for County residents and employees. Building Management provides cost effective maintenance of air conditioning, electrical and plumbing systems, pest control, painting and janitorial services. It also provides, as a non-comprehensive list, security access repairs and programming, video system installation and maintenance services and audio-visual equipment maintenance services for life safety concerns. This program also oversees the County's responsibility, as mandated by state legislature, to provide accommodations for other constitutional officers, to include Guardian Ad Litem.

Building Management monitors the condition of assigned County facilities and develops and manages

renewal and replacement projects. Additionally, indoor air quality of leased and owned facilities is monitored under this program. Monitoring is performed in accordance with established testing protocols; as well as, the correction of any deficiencies.

Building Management maintains County parking facilities. In addition, it reviews and recommends options to operate County buildings in a more energy efficient manner, monitors the utilization of existing office space and recommends and implements various energy conservation measures.

Building Management also monitors, controls and maintains the two Energy Services Company systems and contracts now in place at the Detention Center and Downtown Campus.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	43,545	25,000	50,000	50,000
Gen Fund/General Revenue	8,446,534	8,887,798	9,305,358	9,895,380
<b>Totals:</b>	<b>8,490,079</b>	<b>8,912,798</b>	<b>9,355,358</b>	<b>9,945,380</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	4,539,406	4,543,018	4,659,932	4,884,733
Operating	3,930,928	4,369,780	4,645,426	4,960,647
Capital	19,745	0	50,000	100,000
<b>Totals:</b>	<b>8,490,079</b>	<b>8,912,798</b>	<b>9,355,358</b>	<b>9,945,380</b>

Budgeted Positions:	78	75	76	80
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# Property Management

## Property Acquisition

### Program 3302

The Property Acquisition program manages the acquisition and disposal of real property for the County. It manages property purchases acquired by the County for capital improvement projects, purchases of any property the County may need for its general operation, or that may be required for compliance with provisions of the Land Development Code. In addition, the department disposes of surplus properties that no longer serve a purpose to the County.

Personnel in this program negotiate with property owners, review and/or prepare title reports, title insurance binders, appraisal reports, conveyance instruments and resolutions, legal descriptions, right-of-way maps, construction drawings, surveys and sketches. Property is acquired in fee simple and easement interests through donation, purchase acquisition, and if necessary, eminent domain.

This program administers vacation requests related

to subdivisions of record, easements and road right-of-way that have been dedicated for public purpose.

The Property Acquisition program maintains a detailed database of all real and improved property owned by the County. The program undertakes research related to and administers the disposition of surplus County-owned real and improved property. It facilitates the process and utilizes Requests for Proposal, Invitation to Negotiate and Public Notices to dispose of the surplus property.

The program also negotiates and maintains lease agreements for use of County real property or for County space needs in non-County buildings. This includes administering existing county lease agreements to ensure compliance with all lease provisions.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Program/ General Revenue	456,090	542,602	662,112	658,112
Totals:	456,090	542,602	662,112	658,112

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	425,223	472,096	572,349	572,349
Operating	29,637	70,506	89,763	85,763
Capital	1,230	0	0	0
Totals:	456,090	542,602	662,112	658,112

Budgeted Positions:	8	9	11	11
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# Property Management

## Construction Services

### Program 3303

The Construction Services program oversees all vertical construction undertaken by the County. This program provides both project and construction management resources for the renovation/remodel of County owned facilities to increase efficiency or extend the useful life of such facilities. The program also provides services in the planning, design, development and construction of new County structures. Personnel work with other County departments and consultants to ensure that projects are designed and implemented according to each department's request and public need. Additionally, this program manages construction projects of all County departments, except those in the Public Works and Utilities departments.

Construction Services plans and designs renovation projects in County owned structures and provides the manpower for completion. With larger projects, the

program oversees contracted engineering, drafting and general construction services necessary to complete projects. Managing construction projects includes coordinating and prioritizing all County departments and constitutional offices submittals, preparing project control sheets to establish project budgets, establishing cost estimates and funding sources and monitoring project expenditures. The program also includes a structural maintenance and repair team responsible for proactive maintenance and repair on County facilities in parks, beaches and constitutional offices.

The Construction Services program periodically performs building inventory inspections to ensure County owned and leased facilities are safe, efficient and functional in accordance with established inspection protocols.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	129,300	0	130,000	130,000
Gen Fund/General Revenue	1,778,290	2,001,185	2,035,604	1,885,922
<b>Totals:</b>	<b>1,907,590</b>	<b>2,001,185</b>	<b>2,165,604</b>	<b>2,015,922</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,642,904	1,633,066	1,630,643	1,630,643
Operating	260,591	368,119	384,961	385,279
Capital	4,095	0	150,000	0
<b>Totals:</b>	<b>1,907,590</b>	<b>2,001,185</b>	<b>2,165,604</b>	<b>2,015,922</b>

Budgeted Positions: 24 24 24 24

# Property Management

## Survey

### Program 3304

The Survey program serves the citizens of Manatee County and the various County departments by providing land surveying services, or survey related data, in compliance with Chapter 5J-17 of the Florida Administrative Code pursuant to Florida Statutes Chapter 472. The Survey program has greatly improved its efficiency and accuracy by incorporating and refining technologies such as Global Positioning Systems, digital level, robotic total station with laser scanning capabilities and Computer Aided Drafting.

Florida Statute 177.081(1) requires that all subdivision plats must be reviewed by a Professional Surveyor and Mapper (PSM) prior to recording. Since 2007 this service has been completed entirely by County staff. The Survey program also reviews descriptions and sketches prepared by PSMs for easement or right-of-way dedications or vacations prior to recording in the public records. The review of these documents helps ensure they meet the requirements of the FAC 5J-17.052(5) and County concerns related to matters of survey.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Program/ General Revenue	436,186	593,834	495,965	495,964
Utilities System Charges	142,571	180,075	182,218	182,219
<b>Totals:</b>	<b>578,757</b>	<b>773,909</b>	<b>678,183</b>	<b>678,183</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	429,662	469,296	442,686	442,686
Operating	141,805	242,563	235,497	235,497
Capital	7,290	62,050	0	0
<b>Totals:</b>	<b>578,757</b>	<b>773,909</b>	<b>678,183</b>	<b>678,183</b>
Budgeted Positions:	6	6	6	6

# Property Management

## Replacement & Renewal Projects

### Program 3305

Replacement and Renewal projects (R&R) are one-time, non-recurring projects to maintain, enhance or rehabilitate County facilities.

Property Management receives a budgetary allotment for these projects, and highest priority projects are completed as funding allows. Property Management and/or County Administration management may modify the proposed list of projects occasionally by adding or deleting from the list, as a result of higher priority projects arising during the fiscal year.

There are four different categories within this program: Property Management facilities, Property Management grounds, Parks and Recreation and the Manatee Sheriff's Office. The facilities budget is allocated toward R&R of all County facilities. The grounds R&R budget is for various park facilities and other structures, while Parks and Natural Resources manages the budget for playgrounds and park R&R.

An annual amount of \$200,000 is in this decision unit for Manatee County Detention Facility detention pods.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	2,854,730	2,290,923	2,635,259	2,339,599
<b>Totals:</b>	<b>2,854,730</b>	<b>2,290,923</b>	<b>2,635,259</b>	<b>2,339,599</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	0	0	0	0
Operating	2,048,013	2,290,923	2,635,259	2,339,599
Capital	806,717	0	0	0
<b>Totals:</b>	<b>2,854,730</b>	<b>2,290,923</b>	<b>2,635,259</b>	<b>2,339,599</b>
<b>Budgeted Positions:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Property Management

### Records

#### Program 3308

The Records program is organized into three sections: records management, mail/courier services and in-house scanning and copying services.

Records management oversees the management of all paper and electronic records created by the County to include maintenance, retention, preservation, reproduction and destruction, as mandated by state statute. This section provides access to County records, to both internal and external customers, as mandated by the Florida Public Records Act. Per the Sunshine Law, staff responds to requests for public records, and coordinates the responses for all county

departments. The Records program also manages all new files generated by the building and planning department.

The mail/courier section processes mail for the County and constitutional officers. This section provides mail/courier services facilitating mail pickup and delivery to all County departments at both internal and external locations throughout the County.

In-house scanning and copying services provide centralized scanning, copying and printing services for all County departments.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	201,703	143,200	194,200	194,200
Gen Fund/General Revenue	630,748	711,722	786,212	784,212
<b>Totals:</b>	<b>832,451</b>	<b>854,922</b>	<b>980,412</b>	<b>978,412</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	601,787	615,106	721,693	721,693
Operating	229,315	239,816	256,719	256,719
Capital	1,349	0	2,000	0
<b>Totals:</b>	<b>832,451</b>	<b>854,922</b>	<b>980,412</b>	<b>978,412</b>
<b>Budgeted Positions:</b>	<b>7</b>	<b>10</b>	<b>11</b>	<b>11</b>

# Property Management

## Grounds Maintenance

### Program 3309

Grounds Maintenance provides maintenance to over 50 parks and over 40 non-park areas, beach facilities, Board of County Commissioner and Constitutional Officers' facilities and monitors landscaping and general grounds maintenance.

The Grounds Maintenance program maintains all park and beach water fountains, site furniture, athletic field lighting, tennis, basketball and racquetball courts, fencing and landscaping for parks and non-park facilities; as well as, an integrated pest management program for County athletic fields. Grounds Maintenance responsibilities also include the day to day routine repairs to park and beach restrooms, pavilions, fencing, concession stands and dugouts.

The Americans with Disabilities Act of 1990 (ADA) is a federal requirement that prohibits discrimination and ensures equal opportunity for persons with disabilities. In FY13, Community Services hired an ADA consultant to evaluate various county parks, properties, etc., for ADA non-compliant issues and concerns.

In May 2017, a Property Management staff member became certified as an ADA Coordinator. Property Management projects the addition of an ADA Coordinator will result in more frequent evaluations, additional compliance needs and projects. Concerns in FY18 were an installation of hearing loops at the Emergency Operations Center and Public Works and compliance modification at County libraries and signage.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	1,176,053	1,434,476	1,636,721	1,636,721
Program/ General Revenue	5,030,518	5,233,945	5,883,597	5,626,532
Tourist Development Tax	430,197	462,817	836,333	768,333
<b>Totals:</b>	<b>6,636,768</b>	<b>7,131,238</b>	<b>8,356,651</b>	<b>8,031,586</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	3,573,374	3,464,446	4,234,454	4,234,454
Operating	2,984,045	3,666,792	3,719,197	3,711,132
Capital	79,349	0	403,000	86,000
<b>Totals:</b>	<b>6,636,768</b>	<b>7,131,238</b>	<b>8,356,651</b>	<b>8,031,586</b>
<b>Budgeted Positions:</b>	<b>66</b>	<b>66</b>	<b>82</b>	<b>82</b>

## Property Management

### Premier Sports Campus

#### Program 3310

On December 15, 2017 Manatee County purchased Premier Sports Campus from Schroeder-Manatee Ranch. Premier Sports Campus is located north of State Road 70 and east of Lorraine Road in Lakewood Ranch. The Bradenton Area Convention and Visitors Bureau and Property Management of Manatee County jointly operate and manage Premier Sports Campus. This 146-acre sports complex serves as host to sports tournaments, regional league play, sports camps and special events for the campus and surrounding community.

Premier Sports generates an economic impact of approximately \$20 million annually and generates marketplace impressions globally.

Current challenges are managing the parking without traffic backing up on State Road 70 and recruiting skilled event staff to properly maintain the campus.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	0	0	0	0
Program/ General Revenue	1,097,271	1,050,177	1,128,279	1,128,279
<b>Totals:</b>	<b>1,097,271</b>	<b>1,050,177</b>	<b>1,128,279</b>	<b>1,128,279</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	420,938	407,808	429,168	429,168
Operating	674,034	642,369	699,111	699,111
Capital	2,299	0	0	0
<b>Totals:</b>	<b>1,097,271</b>	<b>1,050,177</b>	<b>1,128,279</b>	<b>1,128,279</b>
<b>Budgeted Positions:</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

MANATEE COUNTY



# Public Safety

The Public Safety Department consists of five programs, each serving a special purpose or function to ensure the safety and enhance the quality of life of the citizens and visitors of Manatee County. The Public Safety Department works daily with citizens, elected officials, independent fire districts, law enforcement, and many other agencies to achieve its goals. All Public Safety programs are designed specifically to meet the needs of the citizens and visitors of Manatee County, in both routine community service and emergency situations. The employees providing these services are dedicated to serving the county and its residents with excellence and professionalism.

The Emergency Communications Center (ECC) program is the primary public safety answering point (PSAP) for all 9-1-1 calls originating within Manatee County. As the primary PSAP, ECC processes emergency calls for assistance for all law enforcement, fire, and EMS services within Manatee County. ECC also dispatches 9-1-1 calls for service for all independent fire districts (11 agencies) and Manatee County EMS located within the county. The county's 3-1-1 non-emergency call answering center is also included under ECC. This service answers all non-emergent calls into Manatee County Government and processes complaints, notifications, and non-emergent requests for services throughout Manatee County Government's 12 departments.

Emergency Medical Services (EMS) program answers approximately 50,000 calls for service providing basic and advanced life support services for ill or injured patients, including transportation to the hospital. Included under the EMS program is our Community Paramedicine section.

It provides patient navigation and medical care, while leveraging community-based partnerships.

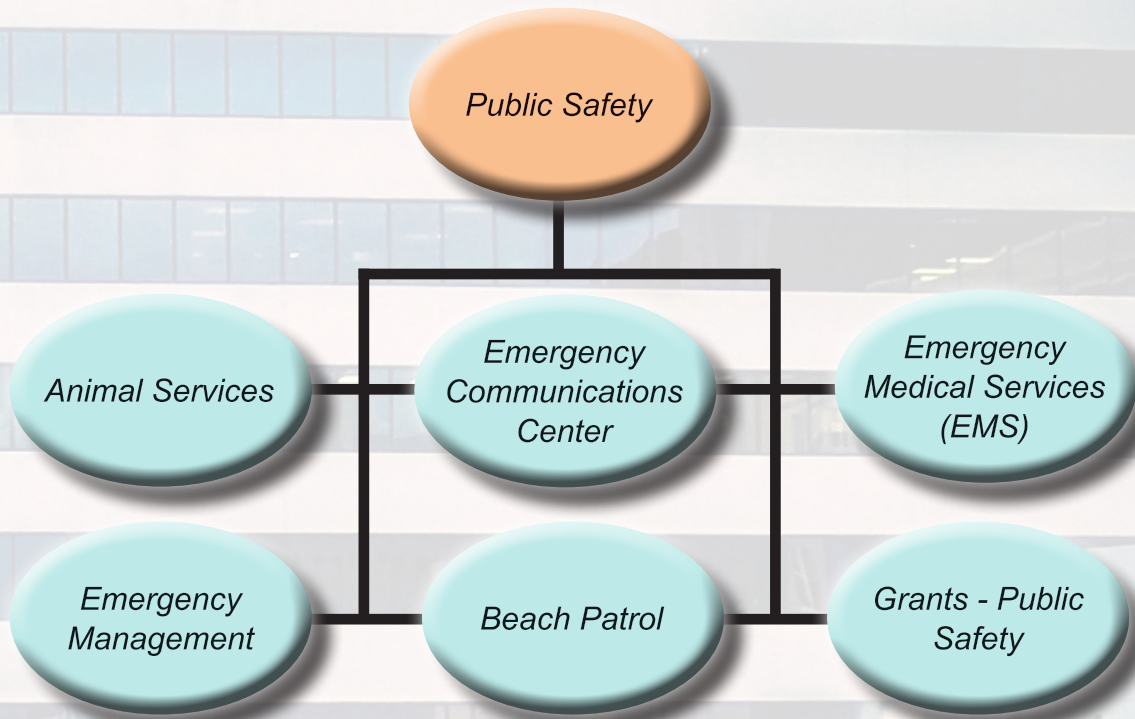
Emergency Management (EM) is responsible for Manatee County's comprehensive emergency management program. This division provides disaster planning, training, and exercises for government agencies, first responders, and community organizations. During all-hazard disaster activations, the EM division facilitates the multi-jurisdictional response and recovery activities. Under EM, the Emergency operations Center (EOC) provides the central location for multiple levels of government and agencies to coordinate decisions, resources, and public information on a strategic level.

The Beach Patrol division provides victim rescue, emergency response to medical incidents, and ordinance enforcement along Manatee County's beaches and coastlines. The Beach Patrol division provides both advanced and basic life support functions through its trained lifeguards as well as community education on drowning prevention and training for first responders to water incidents.

The Animal Services division maintains public safety and health through the enforcement of state laws and local ordinances related to animals within Manatee County. This is provided by Animal Service Officers located throughout Manatee County who focus on the enforcement of laws and ordinances pertaining to animals. Animal Services also provides sheltering for Manatee County's homeless pets through its shelter operation and adoption program. Animal Services also promotes responsible pet ownership, adoptions, and pet overpopulation through community partnerships and outreach.



MANATEE COUNTY  
Organizational Structure



## Public Safety

### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
911 Surcharge	1,601,610	1,705,649	1,824,419	1,813,419
Charges for Services	9,973,016	9,150,000	13,900,000	13,900,000
Contributions	15,528	0		
Gen Fund/General Revenue	20,663,451	25,325,171	25,167,776	25,335,974
Grants	341,601	0	0	0
Unincorporated MSTU Fund	87,162	95,670	84,604	84,604
<b>Totals:</b>	<b>32,682,368</b>	<b>36,276,490</b>	<b>40,976,799</b>	<b>41,133,997</b>

### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Animal Services	2,881,420	2,803,576	2,988,634	2,993,293
Emergency Communications Center	5,549,654	5,931,034	7,037,693	7,002,878
Emergency Medical Services (EMS)	21,391,253	24,833,131	28,077,430	28,257,531
Emergency Management	696,289	793,125	836,350	836,978
Beach Patrol	1,857,437	1,915,624	2,036,692	2,043,317
Code Enforcement -Public Safety	0	0	0	0
Grants - Public Safety	306,315	0	0	0
<b>Totals:</b>	<b>32,682,368</b>	<b>36,276,490</b>	<b>40,976,799</b>	<b>41,133,997</b>

<b>Budgeted Positions:</b>	<b>291</b>	<b>303</b>	<b>325</b>	<b>326</b>
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**Animal Services**

**Program 2201**

The Animal Services program implements and enforces Manatee County Animal Ordinance 20-24; providing for the redemption and adoption of dogs and cats, investigation of animal cruelty, dangerous dogs and animal nuisance complaints, impoundment of dogs and cats running loose, and the care of sick and injured animals. In addition to our enforcement of County Ordinance, Animal Services has an

adoption and foster program, to help our adoptable animals find a chance at a forever home. The Animal Services program works closely with animal welfare organizations in an effort to develop programs to help keep pets in their home and to create a humane community and serving the citizens of Manatee County.

**Sources of Funds**

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Contributions	15,528	0		
Gen Fund/General Revenue	2,865,892	2,803,576	2,988,634	2,993,293
<b>Totals:</b>	<b>2,881,420</b>	<b>2,803,576</b>	<b>2,988,634</b>	<b>2,993,293</b>

**Uses of Funds**

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,748,406	1,699,727	1,817,872	1,817,872
Operating	1,109,134	1,103,849	1,170,762	1,175,421
Capital	23,880	0	0	0
<b>Totals:</b>	<b>2,881,420</b>	<b>2,803,576</b>	<b>2,988,634</b>	<b>2,993,293</b>
<b>Budgeted Positions:</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>

### Emergency Communications Center

#### Program 2203

The Emergency Communications Center (ECC) provides 9-1-1 emergency services and 3-1-1 informational services to Manatee County citizens along with radio and data communications to all public safety agencies operating under the Manatee County government. These agencies' missions encompass a variety of crucial emergency support functions, including medical and fire emergencies, law enforcement actions, and hazardous materials incidents. The process begins with the 9-1-1 call. A series of key questions, pre-arrival instructions, and dispatch priorities are used to triage and dispatch fire and/or EMS units. All law enforcement calls are processed by ECC using a Computer-Aided Dispatch (CAD) system. High-acuity law enforcement calls in progress are transferred to the appropriate municipality for additional information. For incidents involving fire departments and/or EMS, the activities are monitored until the culmination of the call. The ECC also maintains the Backup Emergency Communications Center, which houses ECC personnel and activates during contingency operations.

The ECC also includes the ECC Information Technology unit and Manatee County's 3-1-1 program.

ECC Information Technology maintains and implements technological changes, upgrades to our CAD system, and improvements to other Manatee County 9-1-1 related technologies.

Manatee County's 3-1-1 service serves as a single answering point to local government services for citizens and visitors, providing information and handling everyday citizen needs. To better serve the community, 3-1-1's mission is a one-call resolution. This means each call is overseen from start to finish by the same Customer Service Representative, ensuring each caller's needs are addressed without the need for transfer.

The following Florida statutes support the ECC:

-FS 365.171: Mandates the State Plan which establishes the authority and accountability within the County Commission's purview, and the formation of the county 9-1-1 facility/system.

-FS 365.172: Establishes the E911 Board, expectations of Public Safety Answering Point (PSAP) and E911 surcharge fee.

-FS 365.173: Establishes parameters for disbursements, percentages and allocations derived from the E911 fee.

-FS 401.465: Mandated all 911 Public Safety Telecommunications (PSTs) to become certified by October 2012.

Emergency Communications Center

Program 2203

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
911 Surcharge	1,601,610	1,705,649	1,824,419	1,813,419
Gen Fund/General Revenue	3,948,044	4,225,385	5,213,274	5,189,459
Totals:	5,549,654	5,931,034	7,037,693	7,002,878

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	4,061,673	3,932,448	4,434,814	4,438,814
Operating	1,487,981	1,998,586	2,602,879	2,564,064
Capital	0	0	0	0
Totals:	5,549,654	5,931,034	7,037,693	7,002,878

Budgeted Positions:	54	53	58	58
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## Emergency Medical Services (EMS)

### Program 2204

The EMS Program includes Department of Public Safety Administrative Support staff, EMS Billing, and EMS Operations Field Staff.

The Emergency Medical Services (EMS) program provides advanced, pre-hospital emergency medical care and transportation to the citizens and visitors of Manatee County in accordance with state and national standards. EMS interacts with multiple local and state agencies to provide unified support during disasters, major incidents, and care coordination prior to the emergency occurring through the Community Paramedicine Team.

EMS promotes health and safety by educating the general public and advocates, facilitates, and serves

as community knowledge brokers to improve health outcomes among patients who experience barriers to accessing the community health system.

The EMS Program is governed by several State and National Guidelines including: NFPA 1710, which provides a basic and advanced life support response standard and defines the population density per deployment criteria and metric standards for fleet performance. FS Chapter 401 and FAC64J-1, defines the parameters for Florida EMS providers, and provides regulatory requirements. FS 125.01 authorizes the Board of County Commissioners to provide ambulance services.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	9,973,016	9,150,000	13,900,000	13,900,000
Grants	35,286	0	0	0
Gen Fund/General Revenue	11,382,951	15,683,131	14,177,430	14,357,531
Impact Fees	0	0	0	0
<b>Totals:</b>	<b>21,391,253</b>	<b>24,833,131</b>	<b>28,077,430</b>	<b>28,257,531</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	15,688,884	18,387,832	19,856,863	19,944,810
Operating	5,070,278	6,312,299	7,573,375	7,660,697
Capital	632,091	133,000	647,192	652,024
<b>Totals:</b>	<b>21,391,253</b>	<b>24,833,131</b>	<b>28,077,430</b>	<b>28,257,531</b>

Budgeted Positions:	177	190	207	208
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## Emergency Management

### Program 2205

The Emergency Management (EM) program fosters community resiliency by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate, prepare for, respond to, and recover from potential or actual natural disasters, acts of terrorism, or other man-made disasters. Emergency Management’s powers are outlined in Florida Statutes, Chapter 252 and Manatee County Ordinance 19-47.

The Program conducts preparedness seminars to government agencies, citizens, businesses, and civic groups. The Program develops and disseminates press releases and social media content on critical topics relating to the County’s severe weather or other large-scale emergencies.

The Program recommends issuance of hurricane evacuation orders. EM facilitates the provision of evacuation shelter facilities during a state or local emergency or disaster. The Program maintains emergency response cost and expenditures for possible financial assistance.

The Program assists organizations, municipalities and businesses in developing and testing their disaster plans. EM conducts disaster response and recovery exercises. The Program implements broad-based public awareness, education and information programs designed to reach all residents and visitors. The Program manages the Special Needs Program. The Program supports the 24-hour warning point to warn the public about emergencies.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	609,127	697,455	751,746	752,374
Unincorporated MSTU Fund	87,162	95,670	84,604	84,604
<b>Totals:</b>	<b>696,289</b>	<b>793,125</b>	<b>836,350</b>	<b>836,978</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	363,346	432,262	436,756	436,756
Operating	332,943	360,863	399,594	400,222
Capital	0	0	0	0
<b>Totals:</b>	<b>696,289</b>	<b>793,125</b>	<b>836,350</b>	<b>836,978</b>

Budgeted Positions:	7	7	7	7
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## Beach Patrol

### Program 2206

Beach Patrol watches over, protects and responds to the needs of an estimated 3 million visitors that enjoy the county's Lifeguarded beaches each year. Beach Lifeguards handle a variety of incidents inside and outside the park boundaries. These encompass minor first-aid cases, lost children, major medical incidents, RIP current rescues and enforce county ordinance (Chapter 2-24). They are dispatched through the 911 system to the scenes of medical emergencies and drowning incidents within Manatee County and surrounding waterways.

Program personnel are EMT/Rescue Diver certified and have assisted local and state law enforcement with victim location and evidence recovery. The Beach Patrol Paramedic Unit provides advanced life support care and a continuous paramedic presence to our beach patrons and the entire barrier island community.

The National Fire Protection Agency (NFPA) has established guidelines including basic and advanced life support response standards NFPA 1710. The parameters for Florida EMS providers and the regulatory requirements are listed under Florida Statute 401.

The Beach Patrol program also plays a crucial role in the event of disasters by working with emergency management and law enforcement when the barrier islands are evacuated. When the barrier islands are inaccessible, Beach Lifeguards will secure the beaches and assist local law enforcement in post-storm recovery duties.

Beach Lifeguards provide educational discussions and community outreach to the general public on drowning prevention and water-based emergencies, fostering a community of water awareness.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	1,857,437	1,915,624	2,036,692	2,043,317
Totals:	1,857,437	1,915,624	2,036,692	2,043,317

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	1,520,257	1,550,724	1,584,875	1,588,748
Operating	329,339	364,900	451,817	454,569
Capital	7,841	0	0	0
Totals:	1,857,437	1,915,624	2,036,692	2,043,317

Budgeted Positions:	22	22	22	22
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Grants - Public Safety

Program 9522

This program contains the Emergency Management Preparedness Assistance grant and the Emergency Management Performance Grant. Two Emergency Management Coordinators salaries and benefits are funded at a ratio of 50/50 from each grant. The operating costs for the two positions are funded under the Emergency Management program.

Prior year actuals are reflected below. Amounts for recommended, proposed, or adopted columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Grants	306,315	0	0	0
Totals:	306,315	0	0	0

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	264,819	0	0	0
Operating	41,496	0	0	0
Capital	0	0	0	0
Totals:	306,315	0	0	0
Budgeted Positions:	1	1	1	1

# Public Works

The Public Works department is dedicated to enhancing the quality of life in Manatee County by providing services in response to the needs of those who live, work, and visit the county. Beyond the day-to-day business of providing service, the staff within Public Works stands ready to execute contingency plans should the community receive damage from a natural or man-made disaster. There are seven budget programs: Field Operations, Project Management, Traffic Management, Infrastructure Engineering, Fleet Services, Stormwater Management, and Transit and Paratransit.

The Field Operations program is comprised of Field Maintenance and key administrative, fiscal, and materials inventory functions.

The Project Management program consists of Project Management and Infrastructure Inspections. These two functional areas combine to administer and monitor capital projects.

The Traffic Management program includes the following divisions: Transportation Planning, Traffic Engineering and Traffic Operations. This program provides continuity of traffic and transportation functions by combining, planning, operations, and maintenance. This includes all functions associated with the planning, construction and operation of

County owned public roads to include signs, pavement markings, street lighting, traffic signals, fiber optic and data collection devices.

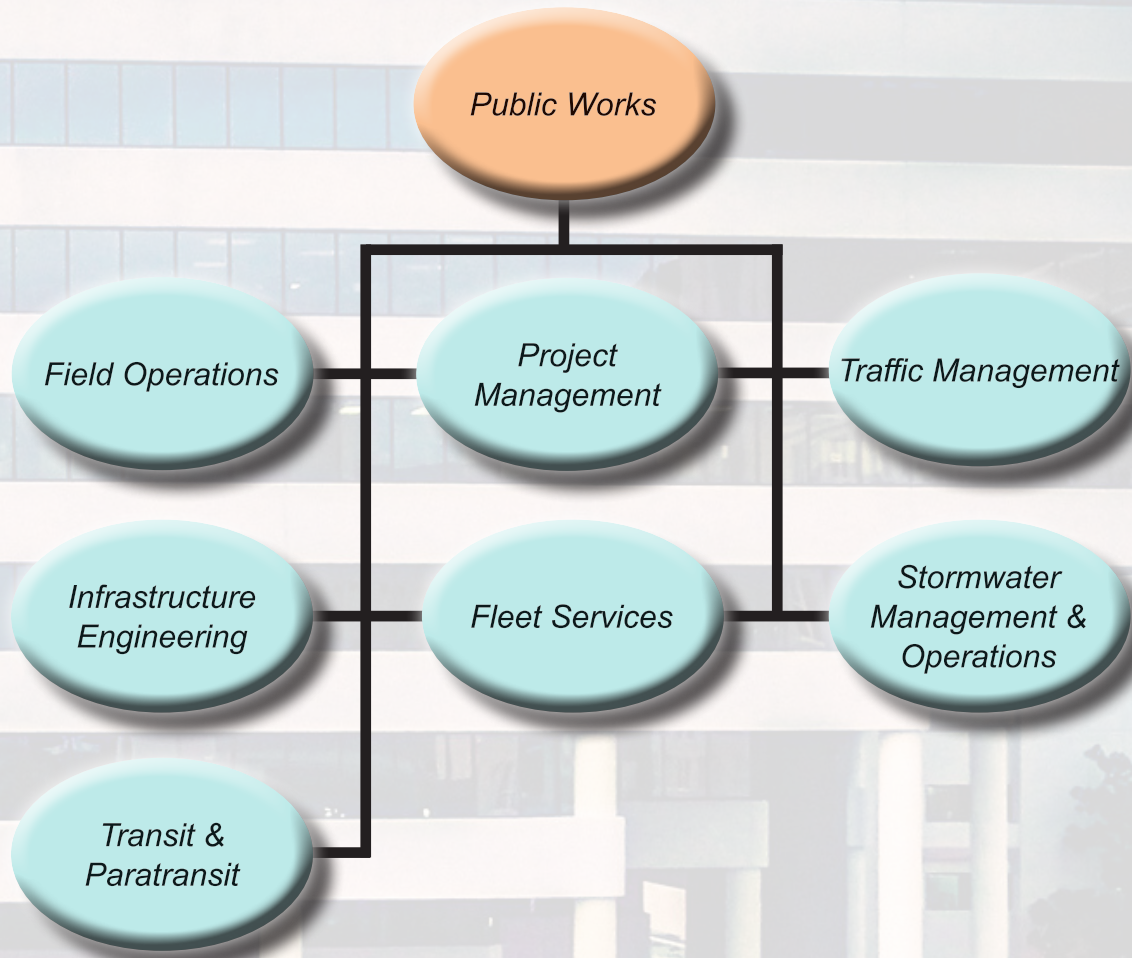
The Infrastructure Engineering program is comprised of the Transportation Infrastructure Engineering and Utilities Infrastructure Engineering divisions. These divisions provide the optimum level of coordination among project initiatives and maintenance throughout Manatee County.

The Fleet Services program provides vehicle and equipment maintenance and replacement, Fuel Services, and operates via internal service funds.

The Stormwater Management program contains the Stormwater Management and Operations divisions, and manages the stormwater section of the Field Operations division and Stormwater Engineering. Providing a dedicated program for the stormwater functions enables the department to collect accurate data specific to the cost of providing stormwater services in Manatee County.

The Transit and Paratransit program provide daily fixed route bus, trolley, and paratransit service throughout the cities and unincorporated areas in Manatee County.

MANATEE COUNTY  
Organizational Structure



## Public Works

### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	14,174,644	21,125,165	23,825,567	22,933,825
Contributions	354,889	15,000	110,000	110,000
Gas Taxes	3,349,412	3,931,162	3,733,991	3,680,629
Gen Fund/General Revenue	0	0	0	0
Grants	2,582,748	4,617,250	3,089,451	3,089,451
Program/ General Revenue	23,651,617	24,280,898	29,197,808	28,977,020
Transportation Trust Fund	58,897	180,546	361,590	361,590
Unincorporated MSTU Fund	3,181,799	3,815,663	4,529,972	5,488,937
Utilities System Charges	8,052,555	8,373,824	9,510,338	9,085,348
<b>Totals:</b>	<b>55,406,561</b>	<b>66,339,508</b>	<b>74,358,717</b>	<b>73,726,800</b>

### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Field Operations	10,900,347	12,665,693	15,514,210	14,527,582
Project Management	2,532,458	2,756,408	3,583,130	4,542,856
Traffic Management	7,301,224	7,922,506	9,221,972	9,115,797
Infrastructure Engineering	2,561,991	2,756,875	3,055,899	3,060,999
Fleet Services	11,423,958	19,834,848	21,771,810	21,770,083
Stormwater Management & Operations	8,764,491	8,996,793	10,348,051	9,845,838
Transit & Paratransit	11,922,092	11,406,385	10,863,645	10,863,645
<b>Totals:</b>	<b>55,406,561</b>	<b>66,339,508</b>	<b>74,358,717</b>	<b>73,726,800</b>
<b>Budgeted Positions:</b>	<b>479</b>	<b>491</b>	<b>524</b>	<b>534</b>

Field Operations

Program 2501

The Field Operations program covers the maintenance of all county rights-of-way (ROW) and structures located within them. This includes pavement maintenance, ROW mowing, road grading, sidewalk and curb repair, and median maintenance.

Field Operations is comprised of the Field Maintenance division and key administrative, fiscal, and material inventory functions. Each provides an invaluable function in the general upkeep of the county systems that facilitate everyday life.

The Field Maintenance division is responsible for the complete maintenance of ROW, except for water and sewer lines. Shell roads are graded on a weekly to bi-weekly basis depending on the traffic volume. Roadside mowing is performed four times each year on designated routes, mainly in rural areas, while some areas in Bradenton also receive this service. Brush clearing and trash pickup is performed continuously by in-house staff and road gang crews on the roadsides.

Pothole and sidewalk trip concerns are addressed by in-house staff to maintain a safe environment for the public. In-house construction crews complete small scale projects to keep costs to a minimum. In addition, the Field Maintenance division performs maintenance on countywide bridges with an in-house crew.

Field Operations provides first-in team road clearing crews for hurricane season that represent the A and B team shifts for keeping traffic signals in operation before a storm event and immediately after the event. The remainder of the division has assigned tasks before and after a storm. These tasks range from regular duties, filling sandbags, removal of downed trees, flooding washout repairs, and general debris hauling. Personnel in Field Operations also receive calls from the Citizen’s Action Center; Sheriff’s Office; Florida Highway Patrol; and other sources in after-hours situations due to downed trees, emergency road repairs and clean up, dead animal removal, street flooding, and other emergency situations.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gas Taxes	2,111,668	2,692,869	2,201,115	2,201,115
Program/ General Revenue	8,788,679	9,972,824	13,313,095	12,326,467
<b>Totals:</b>	<b>10,900,347</b>	<b>12,665,693</b>	<b>15,514,210</b>	<b>14,527,582</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	4,903,772	5,686,270	6,182,832	6,182,832
Operating	5,971,474	6,830,585	8,410,341	8,344,750
Capital	25,101	148,838	921,037	0
<b>Totals:</b>	<b>10,900,347</b>	<b>12,665,693</b>	<b>15,514,210</b>	<b>14,527,582</b>

Budgeted Positions:	84	91	95	95
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### Project Management

#### Program 2502

The Project Management program is comprised of Project Management and Infrastructure Inspections. These two areas administer and monitor capital projects and are supported by administrative and fiscal staff. Program oversight provides support for planning, design, land acquisition, and construction elements for transportation, stormwater, potable water, wastewater, and solid waste capital improvement programs. Personnel service projects such as: improvements and expansion of existing roadways, stormwater improvements, utility plant expansion projects for potable water and wastewater, rehabilitation and extension of potable water and wastewater distribution lines, and landfill expansion and improvement projects. The Infrastructure Inspections division and Bonds Administration section coordinate all activity related to private developer securities for performance and defects tied to development construction.

Project management services are comprehensive, and commence during the planning phase of the five-year Capital Improvement Program (CIP). As part of each CIP programming cycle, staff assess current projects relative to status, funding, and schedule. Project commitments create the framework for new CIP funding request. New project priorities are put forward based on potential growth and development, engineering assessments, and rehabilitation requirements to meet standards and service demands. Projects are scheduled in the five-year CIP based on priority and the availability of funding.

In addition to capital projects, annual funding is programmed for transportation and utility rehabilitation programs. This ensures that roadway resurfacing, bridge rehabilitation, intersection upgrades, and potable water/wastewater rehabilitation occur each year to address repair and rehabilitation of existing infrastructure.

The Project Management staff work with client departments to establish the project scope and coordinate with in-house engineering to determine the appropriate engineering method, as some projects are designed in-house, while others utilize consulting services. They manage each project through the design phase, work with in-house land acquisition staff when appropriate to contract for services and oversee the project schedule during land acquisition activity. Finally, they coordinate with the Purchasing division for project procurement and oversee and coordinate construction activity.

Infrastructure Inspections monitors all project construction to ensure compliance with Manatee County standards. Projects inspected and monitored include those initiated by Manatee County, as well as all developer construction projects. This division performs on-site inspections during the construction phase, and observes and approves project testing activities. The division also coordinates with Bonds Administration staff to ensure developer compliance with bonded improvements prior to release of project securities.

Project Management

COUNTY

Program 2502

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	0	0	0	0
Utilities System Charges	303,105	351,508	429,925	430,686
Transportation Trust Fund	58,897	180,546	361,590	361,590
Unincorporated MSTU Fund	2,170,456	2,224,354	2,791,615	3,750,580
Totals:	2,532,458	2,756,408	3,583,130	4,542,856

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	4,565,353	4,890,109	6,362,018	7,022,858
Operating	-2,032,895	-2,133,701	-2,778,888	-2,795,002
Capital	0	0	0	315,000
Totals:	2,532,458	2,756,408	3,583,130	4,542,856
Budgeted Positions:	51	53	68	78

## Traffic Management

### Program 2503

The Traffic Management program is comprised of Transportation Planning, Traffic Design and the Traffic Operations Divisions.

Transportation Planning focuses on long-range planning, review of new developments impact to transportation, and provides testimony at public hearings. Additional responsibilities include concurrency, providing the Board of County Commissioners comprehensive overviews, traffic study coordination, policy reviews for impact fees and concurrency stipulations, and development order preparation.

Traffic Design develops, implements, and administers traffic engineering functions to include traffic engineering studies, construction plan review, vehicle count data, and administration of vehicular crash record data.

In addition, this division conducts signal timing and coordination for the county's traffic signals. This division also includes the regional TMC. The TMC operates the traffic control system, which manages the operation of traffic signals, cameras and vehicle detection devices to improve traffic flow within the region.

Traffic Operations provides maintenance and repair for the county's signalized intersections (many are owned by the Florida Department of Transportation and maintained by the county), school zone flashers, street lights, traffic signs, pavement markings, and the intelligent transportation system field infrastructure. The division works in conjunction with Traffic Design and the TMC to administer adjustments to these devices and respond to emergencies that help facilitate traffic flow.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Program/ General Revenue	6,461,024	6,573,385	7,833,941	7,727,766
Unincorporated MSTU Fund	840,200	1,349,121	1,388,031	1,388,031
<b>Totals:</b>	<b>7,301,224</b>	<b>7,922,506</b>	<b>9,221,972</b>	<b>9,115,797</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	4,059,037	4,856,775	4,976,092	4,976,092
Operating	3,116,293	3,015,731	3,995,880	4,089,705
Capital	125,894	50,000	250,000	50,000
<b>Totals:</b>	<b>7,301,224</b>	<b>7,922,506</b>	<b>9,221,972</b>	<b>9,115,797</b>

Budgeted Positions:	64	66	67	67
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## Infrastructure Engineering

### Program 2504

The Infrastructure Engineering program consists of two separate engineering divisions: Transportation Infrastructure Engineering and Utilities Infrastructure Engineering. It provides engineering design and review for the Capital Improvement Program that includes roadways, bridges, potable water, wastewater, and reclaimed water projects. Additionally, this program ensures safe and efficient infrastructure to accommodate multi-modal movement throughout Manatee County. The Infrastructure Engineering program also reviews the residential and commercial development plans within Manatee County, and issues right of way use permits.

Transportation Infrastructure Engineering provides essential engineering design for Manatee County transportation capital projects, as well as for maintenance and rehabilitation projects for intersections and bridges.

The division regulates all activities within the public right of way and administers Manatee County

Ordinance 08-70, which provides regulation and control of all construction activity within the public right of way. In addition, the division reviews all residential and commercial development plans within Manatee County.

Utilities Infrastructure Engineering provides professional engineering services to support Manatee County's potable water, wastewater, and reclaimed water utility systems. Ongoing design services provide support to the annual renewal and rehabilitation programs for the water and wastewater systems, lift station rehabilitation, and the installation of generators at lift stations countywide. Utility Infrastructure Engineering also provides review services for conceptual and final designs, project analysis and cost estimating, construction certification, utility conflict resolution, origination of utility standards and specifications, and master planning to determine system requirements in the future.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Program/ General Revenue	967,060	1,019,639	1,183,732	1,165,732
Utilities System Charges	1,423,788	1,495,048	1,521,841	1,544,941
Unincorporated MSTU Fund	171,143	242,188	350,326	350,326
<b>Totals:</b>	<b>2,561,991</b>	<b>2,756,875</b>	<b>3,055,899</b>	<b>3,060,999</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	2,229,240	2,447,097	2,819,718	2,819,718
Operating	332,751	309,778	236,181	241,281
Capital	0	0	0	0
<b>Totals:</b>	<b>2,561,991</b>	<b>2,756,875</b>	<b>3,055,899</b>	<b>3,060,999</b>

Budgeted Positions:	27	26	33	33
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### Fleet Services

#### Program 2505

The Fleet Services program consists of two internal service functions: Fleet Services and Fuel Services. Each provide support to Manatee County and other designated governmental service agencies.

Fleet Services is a customer service operation that functions as an internal service fund, providing vehicle and equipment maintenance for vehicles, construction units, small engine, and light turf units that comprise the fleet. The division operates four separate maintenance facilities with a material distribution center located at each site, and is staffed by highly trained professionals experienced in vehicle and equipment maintenance and management. Services include: maintenance and repair, replacement planning, specification and purchase coordination, field services, operation and care instruction, and other integrated services provided by total fleet management programs. The division's mission is to keep the county moving, and the goal is to be recognized by customers as continually improving efficiency and effectiveness by providing the highest level of fleet services at the lowest possible cost.

Fleet Services administrative offices are located within the 26th Avenue East Fleet facility. This location includes a full-service maintenance operation and associated material distribution center.

It maintains emergency vehicles, construction and agriculture equipment, and general service vehicles. The 66th Street West Fleet facility maintains water and sewer trucks and equipment, construction and agriculture equipment, and general service vehicles. This location also provides a full-service materials distribution center. The Lena Road Fleet facility maintains heavy specialized off-road landfill equipment, agriculture equipment, and general service vehicles. The facility located at the Transit/Fleet complex on Tallevast road provides maintenance of Transit passenger, support vehicles, and equipment.

Fuel Services operates as an internal service fund. It provides fuel and lubricants to the vehicles assigned to: the Board of County Commissioners, Manatee County Sheriff's Office, fire departments, the Manatee County School Board, Tax Collector, Health Department, Property Appraiser, States Attorney, City of Anna Maria, City of Bradenton Beach, and the Manatee County Housing Authority. This program services over 70 fuel tanks monthly with a capacity of over 400,000 gallons. It also supplies fuel for additional county owned small lift station tanks and portable generator tanks.

Fleet Services

COUNTY

Program 2505

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	11,423,958	19,834,848	21,771,810	21,770,083
Totals:	11,423,958	19,834,848	21,771,810	21,770,083

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	3,867,329	3,184,864	3,455,766	3,455,766
Operating	7,556,629	8,485,790	8,927,221	8,656,053
Capital	0	8,164,194	9,388,823	9,658,264
Totals:	11,423,958	19,834,848	21,771,810	21,770,083
Budgeted Positions:	43	42	44	44

### Stormwater Management & Operations

#### Program 2507

The administrative function of the Stormwater Management & Operations program provides the minimal level of management support services and supervision of stormwater operations and engineering. This base decision unit consists of three levels of management which includes a Stormwater Field Operations Chief, two superintendents, and four supervisors that oversee stormwater and drainage maintenance within Manatee County.

The Field Operations Chief oversees and manages all maintenance activities within the Stormwater section. This section is separated into two sub groups, Mechanical and Aquatics with a superintendent heading up each group. Superintendents are tasked with service requests and Citizen Action Center requests for site inspections to determine scope of repairs needed. Most work is off-road and considerable efforts are made by the superintendents gaining entry to properties. These jobs are prioritized and filtered to the supervisors for scheduling.

The supervisors' main duties are the guidance of field technicians and scheduling equipment and day to day work activities, responding to emergency situations, at times operating equipment and working with their crews as necessary. The Administrative Specialist duties include procurement, recording and updating shared file information, contractual scheduling, records research, landscape contract management, field investigation, work zone safety and maintenance of traffic.

The Stormwater Engineering Division includes the Stormwater Division Manager, who performs stormwater engineering design and permitting, certification, inspection, and assistance to internal and external customers including Citizen Action Center requests. This base unit is responsible for the management of related staff, creation and administration of a budget, and coordination and consultation with other divisions serving under the Deputy Director of Engineering Services. This decision unit provides coordination, consultation, and assistance for the Building and Development Services department (B&DS) with respect to comprehensive planning, the Land Development Code, and code enforcement, and also reviews and submits comments on all land development projects countywide with respect to stormwater engineering.

Staff in this decision unit attend and provide testimonial presentation for land use meetings held by the Planning Commission and the Board of County Commissioners, and serve as liaison between departments with respect to engineering design and permitting procedures, policy, and decision making. Staff in this decision unit administer, maintain, and coordinate certification, management, compliance of state and federal environmental, flood, and pollutant reduction and elimination permits.

All positions in this decision unit are proactive with emergency response and play a role coordinating efforts when emergency assets are staged or deployed. This unit is responsible for investigation and resolution of drainage complaints.

Stormwater Management & Operations

Program 2507

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gas Taxes	1,237,744	1,238,293	1,532,876	1,479,514
Program/ General Revenue	1,201,085	1,231,232	1,256,603	1,256,603
Utilities System Charges	6,325,662	6,527,268	7,558,572	7,109,721
Totals:	8,764,491	8,996,793	10,348,051	9,845,838

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	4,339,907	4,311,699	4,859,942	4,859,942
Operating	4,424,584	4,431,518	4,918,609	4,985,896
Capital	0	253,576	569,500	0
Totals:	8,764,491	8,996,793	10,348,051	9,845,838

Budgeted Positions:	66	68	72	72
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## Transit & Paratransit

### Program 2508

The core mission of Manatee County Area Transit is: provide alternative transportation options to reduce the use of privately operated automobiles for both citizens and visitors of Manatee County by utilizing high occupancy, environmentally friendly, and efficient vehicles as mass transportation, while also providing traffic and parking mitigation solutions.

Manatee County Area Transit (MCAT) provides daily fixed route bus and trolley services with complementary paratransit services for those with Americans with Disability Act and Transportation Disadvantaged requirements. Manatee County Area Transit serves Bradenton, Ellenton, Palmetto, the Gulf Beach communities, and limited unincorporated areas of Manatee and neighboring counties. Fixed route bus service operates from 6:00 a.m. to 7:00 p.m., Monday through Saturday. Fixed route service is not offered on Sundays.

Manatee County Area Transit fixed bus routes connect with the free Manatee Trolley on Anna Maria Island. Daily trolley service operates from 6:00 a.m. to 10:30 p.m. from the Anna Maria City Pier to Coquina Beach in 20 minute intervals.

MCAT fixed bus routes also connect with the Longboat Key Shuttle service at Coquina Beach. The Longboat Key Shuttle is an on-demand service that operates within a defined service area on the Key, between Coquina Beach and the Bay Isles Shopping Center.

Manatee County Area Transit also offers origin to destination paratransit service by appointment for people who qualify due to age or disability. It is the state designated Community Transportation Coordinator for Manatee County for coordination of paratransit services provided by private providers. Through cooperative agreements, MCAT works in conjunction with Lighthouse for the Blind, Community Care for the Elderly, Easter Seals, United Cerebral Palsy, Agency for persons with Disabilities, Veterans Services through the Neighborhood Services department, and other local agencies to meet transportation needs of their clients. Manatee County Area Transit also serves as the primary provider of emergency transportation services for citizens without other transportation choices during emergency events and evacuations.

Transit & Paratransit

COUNTY

Program 2508

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	2,750,686	1,290,317	2,053,757	1,163,742
Contributions	354,889	15,000	110,000	110,000
Grants	2,582,748	4,617,250	3,089,451	3,089,451
Program/ General Revenue	6,233,769	5,483,818	5,610,437	6,500,452
Totals:	11,922,092	11,406,385	10,863,645	10,863,645

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	9,359,717	8,554,121	8,508,108	8,508,108
Operating	2,562,375	2,852,264	2,355,537	2,355,537
Capital	0	0	0	0
Totals:	11,922,092	11,406,385	10,863,645	10,863,645

Budgeted Positions:	144	145	145	145
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# Redevelopment & Economic Opportunity

The Redevelopment and Economic Opportunity Department (REO) was created in October 2016 to focus county efforts on the redevelopment and revitalization of older, urban areas of the county with an emphasis on the southwest quadrant of the county and to create greater linkages and economic opportunities between housing, community and economic development projects and programs. This includes a strong emphasis on improving the tax base; job retention and creation through economic opportunities working with local businesses; implementing the redevelopment plan for the Southwest County Improvement and Tax Increment Financing District; and providing opportunities for new, affordable rental and homeownership projects. The Department consists of three programs: Redevelopment, Economic Development and Community Development.

REO provides administrative and policy leadership in these areas and explores enhanced and new redevelopment, economic development and housing and community development projects, programs, and initiatives crossing the broad spectrum of business types and income groups. This is accomplished through additional business and employment growth and new infill, mixed-use and housing opportunities through targeted incentive programs leveraging local,

regional, and national expertise and resources and engaging in strategic partnerships.

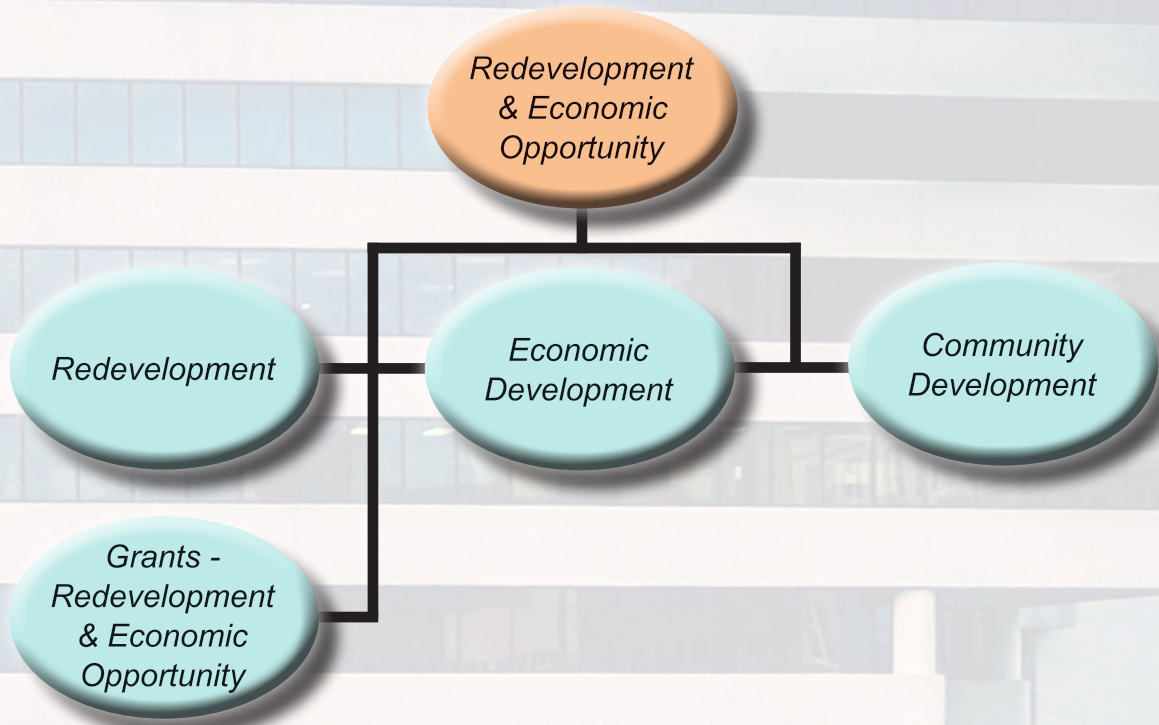
The Redevelopment program encompasses the implementation of the Southwest District Strategic Plan, whose programs and projects serve to build the tax base, attract private investment, grow quality jobs, increase connectivity and infrastructure capacity, and create a SWD brand and place. The Economic Development program promotes quality job creation through incentives and assistance for the expansion of existing local business, and attraction of new businesses to the area. The Community Development program administers between \$15-\$20 million dollars in grant and program funds from the state and federal governments for affordable housing and community development programs.

Due to the COVID-19 pandemic, a significant focus for the department will be implementing strategies for economic recovery of both businesses and residents, including administering programs using federal and state stimulus funding.

These programs work together to achieve the county's goals of a diversified economic tax base, and improved quality of life with better economic and housing opportunities for residents and businesses.



**Organizational Structure**



## Redevelopment & Economic Opportunity

### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	745,328	1,222,178	1,666,390	1,369,827
Grants	1,904,229	0	0	0
Impact Fees	514,504	1,401,672	1,411,431	1,054,805
Southwest TIF	791,942	2,544,577	2,948,738	3,978,919
Transportation Trust Fund	96,066	300,000	150,000	150,000
Unincorporated MSTU Fund	702,318	1,562,635	1,159,000	1,159,181
<b>Totals:</b>	<b>4,754,387</b>	<b>7,031,062</b>	<b>7,335,559</b>	<b>7,712,732</b>

### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Redevelopment	1,079,896	2,983,350	3,758,883	4,492,320
Economic Development	1,015,015	2,283,638	1,716,424	1,716,605
Community Development	755,247	1,764,074	1,860,252	1,503,807
Grants - Redevelopment & Economic Opportunity	1,904,229	0	0	0
<b>Totals:</b>	<b>4,754,387</b>	<b>7,031,062</b>	<b>7,335,559</b>	<b>7,712,732</b>

<b>Budgeted Positions:</b>	<b>20</b>	<b>20</b>	<b>23</b>	<b>23</b>
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## Redevelopment & Economic Opportunity

### Redevelopment

#### Program 3601

The Redevelopment program serves as the core administrative function for the Redevelopment and Economic Opportunity department as well as the lead for planning and implementation of projects, programs and activities within the Southwest County Improvement District, commonly referred to as the Southwest District (SWD).

Department staff perform administrative and fiscal responsibilities for the department and support programs. Administrative functions in this program include departmental reports to the Board of County Commissioners and the County Administrator regarding the department's projects, fiscal payments, advisory board administrative functions, reporting, policies and procedures to carry out the business of the department, agenda functions, human resource requirements, employee benefits coordination, and management of fiscal functions.

The focus for the department's redevelopment work is the implementation of the Southwest District Strategic Plan approved by the Board in January 2019. Strategies include a wide range of projects, programs and activities that accomplish the goals of the Plan: building the tax base, attracting private investment,

growing quality jobs, increasing connectivity and infrastructure capacity, and creating a SWD brand and place.

Economic development activities such as business scoping and rapid response permitting are extended to all SWD businesses with the goal of job creation and additional investment in the area. This program also manages the work activities of the two former Community Redevelopment Agency areas, which are now within the boundaries of the SWD. To accomplish these goals, staff work collaboratively with Neighborhood Services, Public Works, Building and Development Services, Property Management, Utilities and Parks and Natural Resources to identify project and capital improvement needs with a focus on urban corridors and impacted neighborhoods.

Initiatives for this program include implementing the Southwest District Strategic Plan and Work Program. Focus will include incentives for catalytic projects, infrastructure, land acquisition, placemaking strategies, an expanded inclusive economic development strategy, and targeted outreach and marketing of SWD opportunities.

## Redevelopment & Economic Opportunity

### Redevelopment

#### Program 3601

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	220,417	370,776	733,569	436,825
Southwest TIF	791,942	2,544,577	2,948,738	3,978,919
Unincorporated MSTU Fund	67,537	67,997	76,576	76,576
Totals:	1,079,896	2,983,350	3,758,883	4,492,320

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	605,492	684,890	662,807	662,807
Operating	472,660	1,298,460	2,524,495	2,829,513
Capital	1,744	1,000,000	571,581	1,000,000
Totals:	1,079,896	2,983,350	3,758,883	4,492,320
Budgeted Positions:	9	7	8	8

# Redevelopment & Economic Opportunity

## Economic Development

### Program 3602

The Economic Development program works to promote economic prosperity through the application of fundamental economic development principles which include the retention and creation of quality jobs, revenue-generating real estate, connections to available resources and infrastructure improvements - all of which support a sustainable local economy, which in turn further attracts investment and diversifies the local economy.

The Economic Development team manages an encompassing program that seeks to achieve a better quality of life and a sustainable business culture. Within this program, the team administers the Board adopted, performance-based economic development incentives (EDI) program, rapid response and business scoping services, business recovery grants and programs, and corridor-focused business expansion and retention efforts. Partnerships play a critical role in economic development both through interface with other county departments and also through business organizations and chambers of commerce, other local, state and federal governments, community service organizations, schools and universities, and the business community.

Specific activities include Manatee County's hallmark Rapid Response program and Business Scoping meetings which provide existing and potential businesses the assistance needed to get through the site plan and permitting processes. The traditional role of business retention and expansion is conducted from a corridor approach allowing the team to interface directly with our small businesses engendering trust and referrals to small business assistance tools and resources. A major role of the department is developing strategies and implementing programs to assist with business recovery efforts in response to the COVID-19 pandemic.

Working with stakeholders and partners, the Economic Development program aims to focus additional efforts at business recruitment activities to grow our industry clusters, expand the tax base and improve community-based microenterprise platforms, which will enhance both the existing corridor-based programming and the ongoing business recovery efforts due to the pandemic. This program is also responsible for all Business Recovery efforts, annual reporting to the state, and collaboration with redevelopment and community development programs and projects.

#### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	284,168	489,000	484,000	484,000
Transportation Trust Fund	96,066	300,000	150,000	150,000
Unincorporated MSTU Fund	634,781	1,494,638	1,082,424	1,082,605
<b>Totals:</b>	<b>1,015,015</b>	<b>2,283,638</b>	<b>1,716,424</b>	<b>1,716,605</b>

#### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	189,880	213,220	255,669	255,669
Operating	823,391	2,070,418	1,460,755	1,460,936
Capital	1,744	0	0	0
<b>Totals:</b>	<b>1,015,015</b>	<b>2,283,638</b>	<b>1,716,424</b>	<b>1,716,605</b>

Budgeted Positions: 3 3 3 3

# Redevelopment & Economic Opportunity

## Community Development

### Program 3603

The Community Development program implements and administers federal, state and local housing and community development grants, programs and initiatives such as the Federal Community Development Block Grant Program (CDBG), HOME Investment Partnership Program, Emergency Solutions Grant (ESG), Fair Housing Initiatives; State Housing Initiative Partnership (SHIP), and the county's Livable Manatee Incentive Program.

Community Development provides affordable housing services to income-eligible residents to assist with down payment assistance for the purchase of new and existing housing by first-time homebuyers, and substantial rehabilitation or complete replacement of dilapidated homes for existing low-income homeowners countywide. Community development initiatives encompass funding public services that benefit low to moderate-income beneficiaries, enhancing blighted communities through infrastructure improvements, as well as funding homeless initiatives in partnership with homeless providers to provide homeless prevention and rapid rehousing.

The program also administers the Livable Manatee Incentive Program for new single and multi-family development within unincorporated Manatee County to incentivize developers to provide affordable housing within the county. Incentive options can include Rapid Response on plans review for project development, fast tracking of permits for affordable housing, and payment of impact fees including education, county and utility impact fees for affordable units within a development or on infill sites.

Community Development initiatives include the implementation of Manatee County's Local Housing Assistance Plan (LHAP) through State funding; the 5-Year Consolidated Plan and Annual Action Plans through the US Department of Housing and Urban Development to provide decent and safe housing, a suitable living environment, and expand economic opportunities for low and moderate-income persons; Manatee County's Affirmatively Furthering Fair Housing (AFFH) plan which establishes initiatives to create housing and economic opportunities in racially and ethnically concentrated areas of poverty; and the implementation of the county's All Things Housing goals and objectives.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	240,743	362,402	448,821	449,002
Impact Fees	514,504	1,401,672	1,411,431	1,054,805
Unincorporated MSTU Fund	0	0	0	0
<b>Totals:</b>	<b>755,247</b>	<b>1,764,074</b>	<b>1,860,252</b>	<b>1,503,807</b>

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	184,946	194,137	257,421	257,421
Operating	570,301	1,069,937	1,102,831	996,386
Capital	0	500,000	500,000	250,000
<b>Totals:</b>	<b>755,247</b>	<b>1,764,074</b>	<b>1,860,252</b>	<b>1,503,807</b>
<b>Budgeted Positions:</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>

# Redevelopment & Economic Opportunity

## Grants - Redevelopment & Economic Opportunity

### Program 9536

Prior year actuals are reflected below. Amounts for recommended, proposed or adopted columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

Grants for the Redevelopment & Economic Opportunity Department include CDBG, HOME, ESG, and SHIP.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Grants	1,904,229	0	0	0
Totals:	1,904,229	0	0	0

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	557,219	0	0	0
Operating	1,347,010	0	0	0
Capital	0	0	0	0
Totals:	1,904,229	0	0	0
Budgeted Positions:	4	7	9	9

# Utilities

The Utilities department is comprised of four programs: Potable (drinking) Water, Wastewater, Solid Waste, and Business Operations.

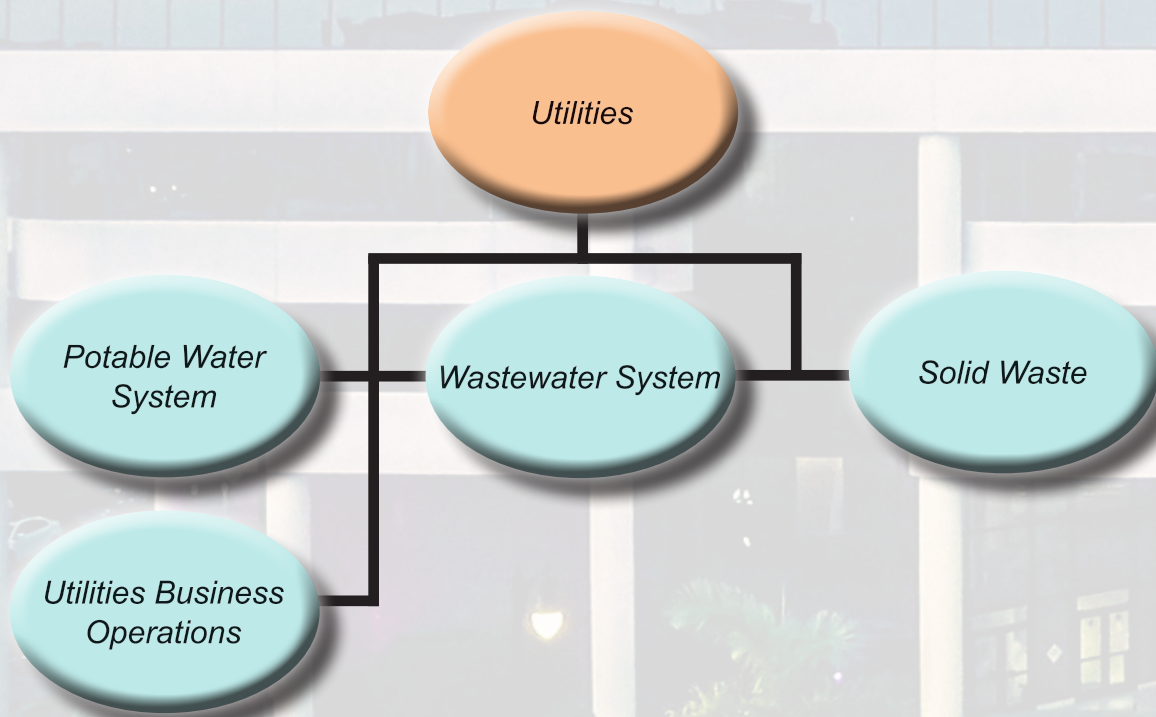
The Potable Water program supplies, treats, distributes, and meters potable water for retail and wholesale water customers. This program also includes the quality control laboratory, water conservation, and the cross-connection control program.

The Wastewater program provides collection, pumping, and treatment of wastewater for retail and wholesale customers. It also includes laboratory services, oversight of an industrial pretreatment program, and distribution of reclaimed water.

The Solid Waste program provides garbage and recycling services to retail accounts (both residential and commercial) by contracted waste haulers. The collected material, as well as household hazardous and other diverted waste, is managed by the county's landfill. The Solid Waste program also oversees recycling service to residential customers.

The Business Operations program performs administrative duties such as: customer service, billing, collection, fiscal services, safety, and communication services for the Utilities department's customer base and operating divisions. It also includes the infrastructure locates group, utility records, and the maintenance team.

## Organizational Structure





## Utilities

### MANATEE COUNTY

#### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Utilities System Charges	124,383,930	132,173,167	139,836,718	143,094,133
<b>Totals:</b>	<b>124,383,930</b>	<b>132,173,167</b>	<b>139,836,718</b>	<b>143,094,133</b>

#### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Potable Water System	22,506,626	22,494,090	25,756,118	26,390,679
Wastewater System	33,952,980	37,321,258	39,501,877	39,185,969
Solid Waste	38,041,108	43,044,651	44,106,872	46,396,535
Utilities Business Operations	29,883,216	29,313,168	30,471,851	31,120,950
<b>Totals:</b>	<b>124,383,930</b>	<b>132,173,167</b>	<b>139,836,718</b>	<b>143,094,133</b>

<b>Budgeted Positions:</b>	<b>427</b>	<b>436</b>	<b>446</b>	<b>453</b>
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### Potable Water System

#### Program 2301

The Manatee County Water program provides retail potable (drinking) water service to over 400,000 county and seasonal residents in unincorporated Manatee County and the cities of Bradenton Beach, Holmes Beach, and Anna Maria. It also provides wholesale services to the neighboring communities of Palmetto, Longboat Key, Bradenton, and Sarasota County. This large and complex program is responsible for the supply, quality, operation, and maintenance of the potable water system; and the treatment of an annual daily average of 41 million gallons of water per day.

Lake Manatee is the primary source of raw water for the system. The lake's drainage basin (watershed) covers 82,240 acres, and the reservoir volume is 5.9 billion gallons. In addition, the system receives raw water from two-well fields. The largest is in Duette Park, a 23,000-acre watershed conservation area, owned and managed by the county for the protection of the Lake Manatee water supply.

Manatee County is a member of the Peace River Manasota Regional Water Supply Authority; whose purpose is to develop and protect future water supplies that serve customers in Charlotte, DeSoto, Manatee, and Sarasota counties.

All potable water distributed by the water program is purified at the Lake Manatee Water Treatment Plant. The water quality control laboratory monitors water quality throughout the system, performing over 45,000 chemical analyses annually to ensure the safety of the potable water. This section is also responsible for algae control, chemical treatment quality control, and customer complaint response. The water treatment section operates and maintains the plant and the dam with all its associated pumps, basins, generators, electrical components, computers, and equipment.

This requires around the clock operation, scheduled preventive maintenance, and necessary emergency repairs.

Fifteen high-service pumps move finished water to the transmission main lines. The distribution system consists of over 2,000 miles of water lines ranging in size from 2 inches to 54 inches in diameter, and five booster pump stations. Water storage capacity includes 32 million gallons in storage tanks located at strategic points throughout the county.

Crews read over 128,000 meters every month to ensure accurate and timely billing. In addition, the field services section installs new meters, replaces aging or malfunctioning meters, disconnects service, and investigates service questions. This program maintains a meter repair and testing facility on site, and all large meters are tested for accuracy on either a semi-annual or annual basis.

The Water Compliance Division oversees compliance with all federal, state, regional and local requirements and permit conditions. This division also includes the Water Conservation program and the Cross Connection Control program. The Water Conservation program increases community awareness of water related issues, educates residents about conservation and responsible irrigation, and provides incentives for customers to implement conservation measures. The Cross Connection Control program ensures compliance of over 80,000 backflow prevention devices attached to the County's water system. The Potable Water program includes the protection, quality control, operation, and maintenance of the entire system, from the water source to a customer's tap. The drinking water program operates 24 hours a day, 7 days a week. The goal is to be "always on, always safe, always affordable."

Potable Water System

COUNTY

Program 2301

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Utilities System Charges	22,506,626	22,494,090	25,756,118	26,390,679
Totals:	22,506,626	22,494,090	25,756,118	26,390,679

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	8,254,975	8,129,124	8,589,428	8,728,406
Operating	14,251,651	14,104,086	17,074,076	17,646,809
Capital	0	260,880	92,614	15,464
Totals:	22,506,626	22,494,090	25,756,118	26,390,679

Budgeted Positions:	159	123	124	126
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## Wastewater System

### Program 2302

The Manatee County Wastewater program encompasses all stages of wastewater operations including conveyance, treatment, distribution and compliance. This includes maintenance of 142,000 service laterals, over 1,700 miles of collection lines and approximately 20,000+ manholes. Over 700+ pump (lift) stations convey raw sewage to three Water Reclamation Facilities (WRF) for treatment. The three WRFs treat approximately 24 million gallons a day of wastewater to reuse standards. A state-of-the-art Biosolids Dryer treats solid residuals, and the final product is sold as fertilizer.

The Manatee County Master Reuse System (MCMRS) delivers approximately 16.5 million gallons a day of highly treated wastewater through an interconnected distribution system to a variety of customers including agricultural, residential, and recreational. These customers use the reclaimed water for irrigation, thereby offsetting the use of potable water for that purpose. The system consists of over 200 miles of reclaimed water mains, three pumping stations, and four large storage tanks, with a total capacity of 33.75 million gallons.

Wastewater operations are highly regulated by the Florida Administrative Code and the Department of Environmental Protection. Florida Administrative Code sections include requirements for pretreatment monitoring of industrial customers, wastewater sampling, testing and reporting, minimum staffing levels and training, operation of collection systems, laboratory methodology, and treatment levels, among others. The Central Wastewater Laboratory performs analytical tests to ensure water quality requirements are met, per the Florida Department of Environmental Protection operating permits.

Maintenance of the wastewater system is ongoing and complex, as the corrosive environment impacts the useful life of the pipes, pumps, valves, and plant components. Robust preventive maintenance programs for the plants, lift stations, and collection lines are critical. It allows staff to anticipate issues and reduce emergency repairs. Replacement and rehabilitation of the system components is an ongoing process. The Wastewater program operates 24 hours a day, seven days a week; and includes all the functions necessary to ensure the safety of the community, the staff, and the environment.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Utilities System Charges	33,952,980	37,321,258	39,501,877	39,185,969
Totals:	33,952,980	37,321,258	39,501,877	39,185,969

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	11,738,555	12,413,371	12,772,391	13,024,604
Operating	22,214,425	23,704,360	26,580,796	26,091,065
Capital	0	1,203,527	148,690	70,300
Totals:	33,952,980	37,321,258	39,501,877	39,185,969

Budgeted Positions:	159	178	182	186
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### Solid Waste

#### Program 2303

The Solid Waste program encompasses all aspects of solid waste disposal, as well as collection within the unincorporated parts of the county. This begins with management of the waste hauler franchise agreements for garbage collection. Residential customers receive solid waste, yard waste, and recycling collection. Solid Waste offers commercial customers options for the service that best meets their needs. Additionally, the program handles the disposal of solid waste from municipalities located within Manatee County.

The Solid Waste Enforcement section serves as liaisons between the waste haulers, customers, and other county staff on field related matters, as well as review all county issued permit plans for solid waste access and enclosures. They ensure haulers deliver services as specified in their agreements and related county ordinances. This section also manages disaster debris contractors retained by the county. This includes coordinating efforts with the Emergency Operations Center for reestablishing routes to the county's critical care facilities, debris collection, and management, as well as ensuring franchise haulers have access to residents and business after a disaster event.

The Solid Waste program includes operation of the Lena Road Landfill at 333 Lena Rd, which is a Class I Solid Waste Management Facility in east Manatee County on 1,200 acres. The landfill operates six days a week; and manages 446,000 tons of material delivered annually by contracted waste haulers, other municipalities within the county, and residents. The days and hours of operation are Monday through Saturday, 8:00am - 5:00pm. Currently, the Lena Road Landfill is the only Class I solid waste disposal facility in the county.

The Manatee County landfill operates under permits, issued by the Florida Department of Environmental Protection (FDEP). These permits regulate much of the operation, including: the type of waste accepted, maintenance of the leachate, storm water and gas collection systems, the type and amount of cover

material used, the dollars reserved annually for eventual closure of the landfill, security, the level of training and certification of management staff and operators, and the litter control required across the entire facility.

Vehicles that enter the landfill must weigh in at the Scale house. This highly automated facility performs several critical functions. It determines the origin of the waste, the type of material, and the incoming and outgoing weight of each vehicle. This information provides the basis for billing, tonnage received, and reporting that information to FDEP. In addition, the Scale house attendants direct the non-franchise vehicle traffic.

The Recycling section is a critical element in the management of solid waste in the county. It receives special waste at the landfill and works to educate and promote good recycling habits to the residents and businesses of Manatee County.

The Household Hazardous Waste and Electronic Scrap Collection Programs currently operate from the main facility at the Lena Road Landfill Monday - Friday 8:00 am - 5:00 pm and the 3rd Saturday of each month from 9:00 am - 3:00 pm. The program also reaches out to the community with mobile, off-site collection days and serves: the island cities, north river, and the south/west areas of the county. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. Their success is a tribute to the citizens of Manatee County who participate and choose to support sound environmental practices, and to the foresight of the county in developing the facilities and program.

The Solid Waste program provides the highest level of solid waste management service in a cost effective manner while adhering to all regulatory requirements and protects the health and safety of the environment and citizens of Manatee County.

Solid Waste

Program 2303

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Utilities System Charges	38,041,108	43,044,651	44,106,872	46,396,535
Totals:	38,041,108	43,044,651	44,106,872	46,396,535

<u>Uses of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	3,985,434	3,746,794	3,845,863	3,897,838
Operating	34,055,674	39,292,607	38,744,959	41,306,167
Capital	0	5,250	1,516,050	1,192,530
Totals:	38,041,108	43,044,651	44,106,872	46,396,535

Budgeted Positions:	70	43	44	45
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## Utilities Business Operations

### Program 2304

The Utilities Department Business Operations program administers the Utilities programs (potable water, wastewater, and solid waste), all customer service functions, and support services to operations, including the Utilities warehouse. Additional Business Operations responsibilities include budget and finances, safety, security, radio communications, and emergency services for the Utilities Department.

Annually, the Utilities Customer Service section answers over 140,000 phone inquiries and handles over 30,000 e-mail contacts with customers through the county website. Customer Service processes requests from new and existing customers for connections and disconnections, payment arrangements, special service needs, investigation, and complaint resolution. Utilities customers may utilize the call center and website or call after business hours to an answering service that is available 24/7.

Utilities Business Operations mails/emails over 1.5 million bills annually; and customers make payments electronically, with cash, or by check. The Business Operations division responsibilities include billing and collection services, payment processing and financial control, and revenue reporting.

In addition, the Systems Support section acts as a liaison with the Information Technology department for the maintenance of the customer information system, as well as other hardware and software needs. They also provide training and reporting assistance.

The Utilities warehouse maintains inventory of frequently used materials for the Water Distribution, Sewer Collection, Lift Station, In-House Maintenance, and other field crews. This consolidation provides for better inventory control and a streamlined process for the field crews.

The Utilities Mapping section (Records and Locates) is responsible for marking over 6,000 miles of underground facilities and maintaining all record drawings associated with these facilities. This includes private records as well but excludes all storm water records.

Operating section administration includes the fiscal division. The fiscal division accomplishes budget preparation and management, processes purchase transactions, pays vendors, processes travel requests and reimbursements, monitors contracts and purchase agreements, bills for infrastructure damage, manages work assignments, and completes financial analysis.

#### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Utilities System Charges	29,883,216	29,313,168	30,471,851	31,120,950
<b>Totals:</b>	<b>29,883,216</b>	<b>29,313,168</b>	<b>30,471,851</b>	<b>31,120,950</b>

#### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Personnel	9,577,015	7,863,274	8,142,909	8,143,164
Operating	20,306,201	21,414,432	22,310,942	22,952,786
Capital	0	35,462	18,000	25,000
<b>Totals:</b>	<b>29,883,216</b>	<b>29,313,168</b>	<b>30,471,851</b>	<b>31,120,950</b>

Budgeted Positions:	39	92	96	96
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# *Other County Funded Programs/Agencies*



## Economic Development

### Program 6000

Economic Development Programs include Community Redevelopment Agencies and Downtown Development Authorities for 14th Street, Bradenton

Downtown, Bradenton Beach, Bradenton Central, and Palmetto.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
CRA Revenues	5,103,554	5,717,238	6,190,645	6,190,645
Totals:	5,103,554	5,717,238	6,190,645	6,190,645

### Uses of Funds

<u>Sub Programs</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Palmetto Downtown Development Authority(DDA)	2,133,154	2,259,310	2,331,640	2,331,640
Bradenton Community Redevelopment Area (CRA)	1,612,604	1,969,281	2,247,010	2,247,010
Bradenton Beach DDA	457,377	495,124	537,849	537,849
14th Street CRA (City)	376,536	429,920	477,518	477,518
Central CRA	523,883	563,603	596,628	596,628
Totals:	5,103,554	5,717,238	6,190,645	6,190,645

## General Government

### Program 6301

General Government programs are not affiliated with specific county departments, but are general governmental expenditures.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	1,819,878	2,214,414	2,422,214	2,460,272
Unincorporated MSTU Fund	11,746	23,000	23,000	23,000
Totals:	1,831,624	2,237,414	2,445,214	2,483,272

### Uses of Funds

<u>Sub Programs</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
General County	1,140,121	1,539,499	1,582,886	1,620,944
General County MSTU	679,757	674,915	839,328	839,328
Ordinance Codification	11,746	23,000	23,000	23,000
Totals:	1,831,624	2,237,414	2,445,214	2,483,272

## Human Services Non-Profit Agencies - Adults

### Program 6401

Non-Profit Agencies-Adults is administered by the Neighborhood Services department, Human Services division, to provide funding to community-based non-profit agencies to meet a variety of human service needs. Some human services for adults (e.g. services provided for the physically impaired, developmentally

challenged, alcoholism, mental illness, homelessness, or spousal abuse) may be more effectively addressed by qualified local agencies outside of the county government. These community agencies often have expertise and resources that cannot be duplicated by the county.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	1,028,270	1,124,698	1,122,234	1,122,234
Totals:	1,028,270	1,124,698	1,122,234	1,122,234

### Uses of Funds

<u>Sub Programs</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Catholic Charities	7,600	27,000	7,980	7,980
Community Coalition on Homelessness	558,757	591,617	589,845	589,845
HOPE Family Services	56,044	59,044	58,846	58,846
Manasota Lighthouse for the Blind	23,548	20,480	25,452	25,452
UCP of Southwest Florida	34,636	32,203	38,257	38,257
Meals On Wheels	88,496	91,704	90,421	90,421
Myakka Community Center - Adults	13,301	13,301	13,966	13,966
Our Daily Bread	17,000	17,000	17,850	17,850
Salvation Army	20,000	20,000	21,000	21,000
Suncoast Center for Independent Living	1,483	0	0	0
United Way 211 Program	83,700	126,987	126,987	126,987
Suncoast Partnership to End Homelessness	75,000	75,000	78,750	78,750
Women's Resource Center	23,145	24,034	25,236	25,236
Easter Seals of SW Florida	25,560	26,328	27,644	27,644
Totals:	1,028,270	1,124,698	1,122,234	1,122,234

## Human Services Non-Profit Agencies - Youth

### Program 6402

Non-Profit Agencies-Youth program is administered by the Community Services department, Human Services division. It provides funding for programs pursuant to the Children's Services Ordinance, and from other sources, to community-based non-profit agencies which meet a variety of youth services needs.

Funds are also provided to non-profit community agencies with drug prevention programs that can reach youth most affected by substance abuse. These programs may be residential or outpatient treatment. Community agencies often have expertise and resources that cannot be duplicated by the county.

This program provides funds for a broad spectrum of human services, to include, but not limited to: child abuse, developmental challenges, mental illnesses, and child day care. These services may be more effectively addressed by qualified local agencies outside the county government.

Recommendations for funding of specific programs and amounts are made by the Children's Services Advisory Board following an extensive application and review process.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue				
Children's Services Tax	11,743,932	12,100,644	12,683,085	12,685,521
Totals:	11,743,932	12,100,644	12,683,085	12,685,521

### Uses of Funds

<u>Sub Programs</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Children's Services Tax Programs	11,743,932	12,100,644	12,683,085	12,685,521
Totals:	11,743,932	12,100,644	12,683,085	12,685,521

## Human Services Health Care Programs

### Program 6403

Health Care Programs is administered by the Community Services department, Human Services division, and provides funding to non-profit agencies and private medical providers to meet a variety of health-related needs of eligible citizens of Manatee County.

maternal, and acute care to indigent residents of Manatee County in accordance with Ordinance 08-26 and the Indigent Care Agreement. Funding to non-profit agencies is recommended after the needs of the community are evaluated and it is determined that the agency, with the assistance of the county, can address the identified need.

Funding is provided for health-related services, such as mental health, public health, hospital, physician,

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	13,434,004	14,546,736	14,687,900	14,687,900
Program/ General Revenue	0	0	0	0
Totals:	13,434,004	14,546,736	14,687,900	14,687,900

### Uses of Funds

<u>Sub Programs</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Hospital Costs	3,349,577	3,526,586	3,526,586	3,526,586
Indigent - Doctors Payments	1,250,000	1,250,000	1,250,000	1,250,000
Rural Health Services	1,253,926	1,512,800	1,514,977	1,514,977
Prescriptions/Emergency Room	57,019	100,000	100,000	100,000
Other Eligible Benefits	3,182	150,000	250,000	250,000
Public Health Department	1,057,274	1,088,815	1,076,907	1,076,907
We Care Manatee, Inc.	81,553	83,000	87,150	87,150
Medicaid Matching Funding	4,341,987	4,313,220	4,241,271	4,241,271
Mental Health & Transportation	1,980,028	2,124,158	2,321,685	2,321,685
Health Care Programs	59,458	398,157	319,324	319,324
Totals:	13,434,004	14,546,736	14,687,900	14,687,900

## Judicial Programs

### Program 6100

Courts and Judicial programs include only the county funded portion of court requirements including Drug Court, Court Administration, State Attorney, Public

Defender, Judicial Center, Guardian Ad Litem, Legal Aid, and court related technology.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Program/ General Revenue	3,128,003	3,572,442	3,755,075	3,757,575
Totals:	3,128,003	3,572,442	3,755,075	3,757,575

### Uses of Funds

<u>Sub Programs</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
State Attorney	296,680	274,435	334,626	334,626
Public Defender	111,695	113,190	202,382	202,382
Court Facilities/Support Costs	211,948	249,190	326,817	326,817
Court Technology	810,619	1,125,872	1,074,585	1,074,585
Drug Court	504,184	484,165	430,716	430,716
Circuit Court - Criminal	8,438	25,000	30,000	32,500
Circuit Court - Civil	1,500	1,500	1,500	1,500
Circuit Court - Juvenile	62,004	114,937	111,335	111,335
County Court - Civil	60,279	59,220	59,955	59,955
Judicial Center Support	990,448	1,054,725	1,112,951	1,112,951
Bar Association Legal Aid Society	70,208	70,208	70,208	70,208
Totals:	3,128,003	3,572,442	3,755,075	3,757,575

## Miscellaneous Programs

### Program 6500

Miscellaneous Programs are not affiliated with specific county departments, but include assessment districts,

countywide programs, and agencies associated with the Board of County Commissioners.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Beach Erosion Fund	350,107	350,000	350,000	350,000
Charges for Services	75,535	82,278	83,794	84,390
Gen Fund/General Revenue	1,107,979	1,070,061	1,070,061	1,070,061
Metro Planning Organization Fund	1,757,876	1,795,878	2,068,535	2,068,535
Palm Aire MSTU Fund	66,702	76,894	79,961	79,961
<b>Totals:</b>	<b>3,358,199</b>	<b>3,375,111</b>	<b>3,652,351</b>	<b>3,652,947</b>

### Uses of Funds

<u>Sub Programs</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Longboat Key Erosion Control	350,107	350,000	350,000	350,000
Street Lighting Districts	75,534	82,278	83,794	84,390
Palm Aire MSTU	66,702	76,894	79,961	79,961
Juvenile Detention	1,107,979	1,070,061	1,070,061	1,070,061
Sarasota-Manatee Metro Planning Organization (MPO)	1,757,877	1,795,878	2,068,535	2,068,535
<b>Totals:</b>	<b>3,358,199</b>	<b>3,375,111</b>	<b>3,652,351</b>	<b>3,652,947</b>



## Other Community Services

### Program 6200

Other Community Services consists of programs not associated with specific departments within the county.

These programs assist various facets within the community, and include non-profit organizations.

<u>Sources of Funds</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Gen Fund/General Revenue	2,124,984	2,274,646	2,095,515	2,095,515
Unincorporated MSTU Fund	0	0	0	0
Totals:	2,124,984	2,274,646	2,095,515	2,095,515

### Uses of Funds

<u>Sub Programs</u>	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Combat Duty Grants for Ad Valorem Tax Assistance	0	5,000	5,000	5,000
Hardship Assessment & Fee Assistance	0	6,000	6,000	6,000
Medical Examiner & Transport	1,874,515	1,925,472	1,746,341	1,746,341
Keep Manatee Beautiful	56,114	53,114	53,114	53,114
Mote Marine	18,015	18,015	18,015	18,015
Solution to Avoid Red Tide (START)	9,500	9,500	9,500	9,500
Indigent Burials	86,530	100,045	100,045	100,045
Neglected Cemeteries	700	7,500	7,500	7,500
Rubonia Community Center	54,610	125,000	125,000	125,000
Manatee Community Foundation	25,000	25,000	25,000	25,000
Totals:	2,124,984	2,274,646	2,095,515	2,095,515

## Port Authority

### Program 2001

Port Manatee is located in the northwestern corner of Manatee County. It fronts Tampa Bay and borders the Manatee-Hillsborough county line. Port Manatee is the fourth largest of Florida's 14 deepwater

seaports. Port Manatee is governed by the Manatee County Port Authority, a seven-member board consisting of the Board of County Commissioners.

#### Sources of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Charges for Services	17,249,521	17,400,064	20,851,128	20,851,128
Gen Fund/General Revenue	446,500	446,500	446,500	446,500
<b>Totals:</b>	<b>17,696,021</b>	<b>17,846,564</b>	<b>21,297,628</b>	<b>21,297,628</b>

#### Uses of Funds

	FY20 Actual	FY21 Adopted	FY22 Adopted	FY23 Planned
Port Authority - Admin	3,459,422	3,176,562	3,833,391	3,833,391
Port - Sales & Marketing	335,547	389,379	403,575	403,575
Port - Operations	1,413,305	1,361,860	1,381,162	1,381,162
Port - Engineering & Mtc	2,269,453	2,972,827	3,958,058	3,958,058
Port - Railroad	448,221	472,235	494,917	494,917
Port - Security & Safety	1,881,185	2,032,093	2,126,653	2,126,653
Port - Scales	214,653	119,083	172,124	172,124
Port - Capital Projects	0	0	0	0
Port - Debt Service	7,674,235	3,138,078	2,446,862	2,446,862
Port - Reserves	0	4,184,447	6,480,886	6,480,886
Grants - Port Manatee	0	0	0	0
<b>Totals:</b>	<b>17,696,021</b>	<b>17,846,564</b>	<b>21,297,628</b>	<b>21,297,628</b>







SHORELINE RESTORATION  
IN PROGRESS  
PLEASE USE BOARDWALKS

# *Capital Improvement Plan*



# Capital Improvement Plan

## Introduction

The Manatee County Comprehensive Plan (Objective 10.1.6) requires Manatee County to develop a Capital Improvement Plan (CIP) that provides programming and funding of capital projects consistent with the goals, objectives and policies of the Comprehensive Plan and the Future Land Use Map, to maintain adopted level of service standards and to meet other public facility needs not dictated by level of service standards.

The Capital Improvement Plan meets this requirement by providing a planned and programmed approach to utilizing the county's financial resources in the most responsive and efficient manner to meet its infrastructure, equipment and facility needs. The CIP serves as a "blueprint" for the future of the community's growth and development. Under direction of the Financial Management Department, the

CIP outlines an annual budget for the county's capital projects and a plan for the county's capital investments over the next five years. As defined by the Manatee County Comprehensive Plan, capital improvements include physical assets that are constructed or purchased to provide, improve, or replace a public facility, and which are large scale and high in cost. The cost of a capital improvement is generally non-recurring and may require multi-year financing.

The CIP has been adjusted to identify two types of categories for our projects which are Governmental and Enterprise projects. To be reflective of the Categories with Infrastructure Sales Tax (IST) Projects, we have further subdivided the CIP project categories similar to the IST projects. As a result, the CIP is divided in to the following:

## Governmental

### *General Government*

Building and Renovations

### *Libraries*

### *Parks and Natural Resources*

Athletic Fields  
Beaches/Waterways  
Boat Ramps  
Parks & Aquatics  
Preserves  
Recreational Buildings and Playgrounds

### *Public Safety*

911 & Technology  
Animal Services  
Building and Renovations  
Criminal Justice and Public Safety  
Law Enforcement

### *Technology*

### *Transportation*

Intersections  
Road Improvements  
Sidewalks  
ITS - Transportation Related

## Enterprise

### *Potable Water*

Distribution  
Renewal/Replacement  
Supply  
Transportation Related  
Treatment

### *Stormwater*

### *Solid Waste*

### *Wastewater*

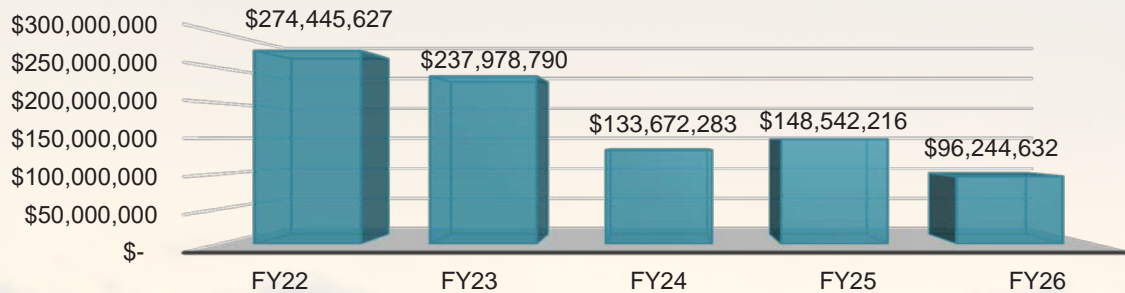
Collections  
Growth Related  
Lift Stations  
Master Reuse System  
Transportation Related  
Treatment

## Summary Information for FY22-26 CIP Projects

The CIP spans a five-year period beginning with Fiscal Year 2022 and ending with Fiscal Year 2026. The total projected costs for projects within the FY22-FY26 plan is \$1,824,757,389. Included within that amount, \$827,489,795 represents prior

adopted projects which are carried forward from prior years and not yet completed. Future years amount totals \$106,384,046. The total projects anticipated for years 2022 through 2026 total \$890,883,548.

### Capital Improvement Plan FY22- FY26



## Countywide Sources and Uses

Sources of Funds	FY22	%	FY22-FY26	%
Beach Erosion Fund	3,274,400	1.19%	3,725,100	0.37%
Contributions	1,000,000	0.36%	2,000,000	0.20%
Debt Proceeds - Gas Taxes	403,628	0.15%	403,628	0.04%
Debt Proceeds - General Rev	32,334,801	11.78%	196,714,997	19.73%
Debt Proceeds - Infra Sales Tax	18,907,907	6.88%	20,157,032	2.02%
Debt Proceeds - Utility Rates	56,856,750	20.72%	72,853,925	7.31%
Facility Investment Fees	15,612,105	5.69%	101,869,252	10.21%
Federal/State Revs & Grants	7,858,700	2.86%	8,531,300	0.86%
Gas Taxes	16,241,811	5.92%	41,300,226	4.14%
Gen Fund/Gen Revenue	5,340,000	1.95%	5,340,000	0.54%
Impact Fees	24,051,780	8.76%	93,715,127	9.40%
Infrastructure Sales Tax	36,328,231	13.24%	129,074,006	12.94%
Library Fund	3,500,000	1.28%	3,500,000	0.35%
Rates	48,485,391	17.67%	287,779,981	28.85%
Southwest TIF	500,000	0.18%	1,320,000	0.13%
Stormwater Capital Improvements	3,750,123	1.37%	28,983,020	2.91%
<b>Total Source of Funds</b>	<b>\$274,445,627</b>	<b>100.00%</b>	<b>\$997,267,594</b>	<b>100.00%</b>

Uses of Funds	FY22	%	FY22-FY26	%
<b>GOVERNMENTAL</b>				
General Government	\$15,325,898	5.58%	\$18,594,872	1.87%
Libraries	11,447,400	4.17%	14,400,000	1.44%
Parks & Natural Resources	29,984,607	10.93%	80,297,922	8.05%
Public Safety	21,905,195	7.98%	39,052,913	3.92%
Technology	3,090,000	1.13%	3,090,000	0.31%
Transportation	67,988,158	24.77%	350,345,709	35.13%
<b>Total Governmental</b>	<b>\$149,741,258</b>	<b>54.56%</b>	<b>\$505,781,416</b>	<b>50.72%</b>
<b>ENTERPRISE</b>				
Potable Water	\$79,939,706	29.13%	\$168,448,653	16.89%
Solid Waste	1,080,000	0.39%	4,104,000	0.41%
Stormwater	3,750,123	1.37%	28,983,020	2.91%
Wastewater	39,934,540	14.55%	289,950,505	29.07%
<b>Total Enterprise</b>	<b>\$124,704,369</b>	<b>45.44%</b>	<b>\$491,486,178</b>	<b>49.28%</b>

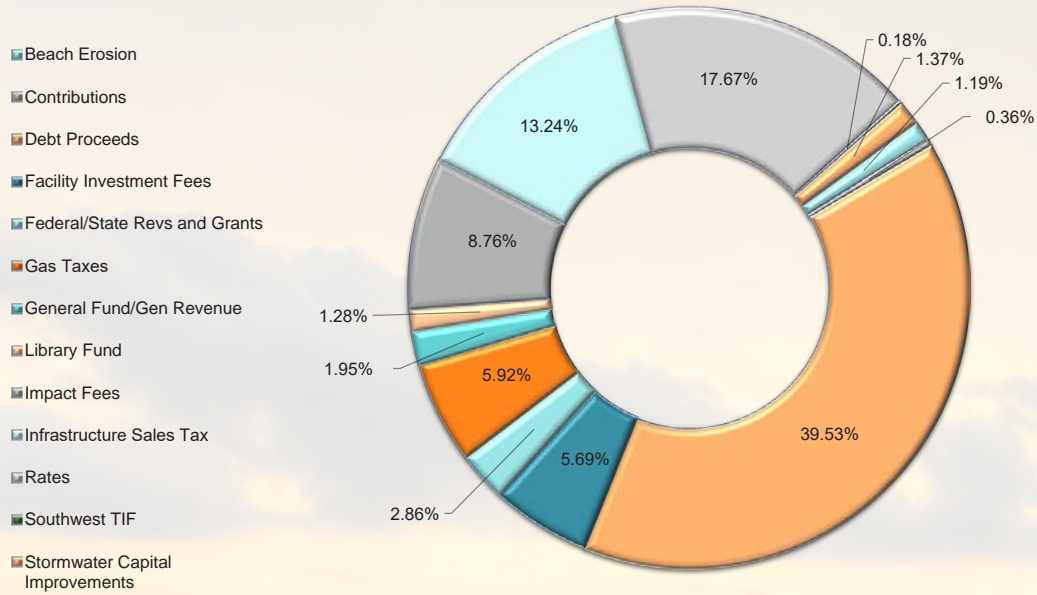
<b>Total Use of Funds</b>	<b>\$274,445,627</b>	<b>100.00%</b>	<b>\$997,267,594</b>	<b>100.00%</b>
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\*These figures reflect FY22-26 and future, budget is not included in these calculations.

## Sources of Funds

The FY22 sources of revenues reflect Debt Proceeds as follows: Gas Taxes .15%, General Revenues 11.78%, Infrastructure Sales Tax 6.89% and Utility Rates 20.72% for a total of 39.54% Debt Proceeds. Rates are at 17.67% with Infrastructure Sales Tax at 13.24% which is a 58.25% increase from FY21. Impact Fees attributed to 8.76% while Gas Taxes consist

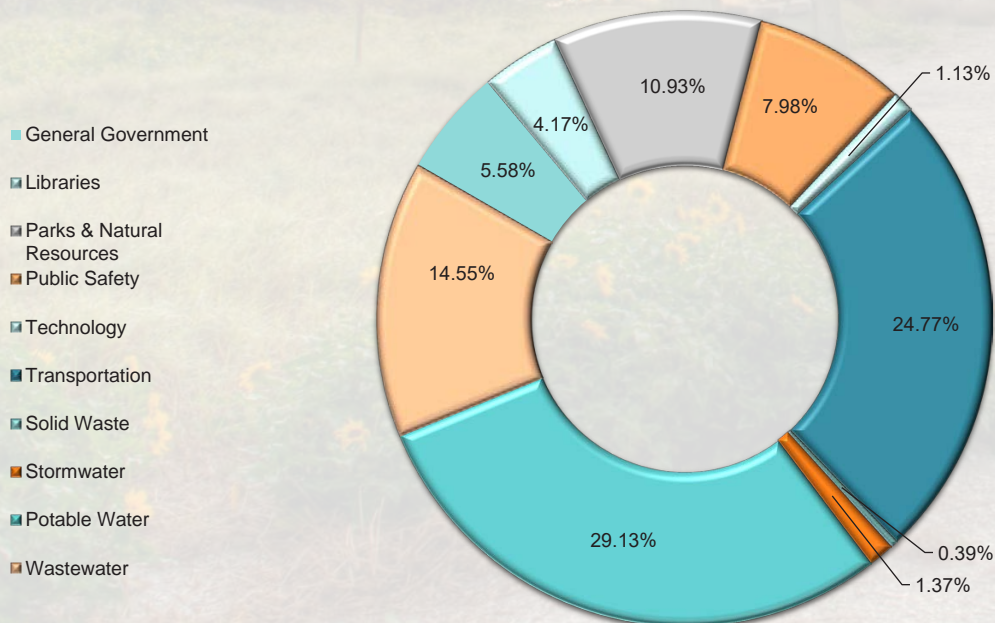
of 5.92% for FY22. Facility Investment Fees consist of 5.69% of the FY22 CIP. Beach Erosion, Contributions, Federal/State Revs and Grants, General Fund/Gen Revenue, Southwest TIF, Stormwater and Tourist Development Tax are the sources for the remaining 7.92% of the revenue for the FY21 CIP.



## Uses of Funds

The CIP budget for FY22 reflects a 203.9% increase from FY21. The largest use of funds in FY22 is Potable Water at 29.13%, followed by Transportation with 24.77% and Wastewater consisting of 14.55%.

The Parks and Natural Resources category contains 10.93% of the program costs with Libraries, General Government, Public Safety, Technology, Solid Waste and Stormwater completing the remaining 20.62%.





## Infrastructure Sales Tax Introduction

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Manatee County Board of County Commissioners recognized that it would be in the best interest of Manatee County to provide for safer neighborhoods, reduce traffic congestion, and improve roadways and public facilities as authorized by law, and to levy and collect a half cent sales surtax to pay the cost thereof. Wherein, Ordinance 16-35 provided for a levy, imposition, and setting of a Discretionary Local Government Infrastructure Sales Tax (IST), at a rate of one-half percent for a period of fifteen years pursuant to section 212.055(2), Florida Statutes, subject to approval by the electors of the County in a referendum which was held and passed by Manatee County voters in the general election on November 8, 2016 and became effective January 1, 2017. Unless extended by voters in a lawful referendum, the Infrastructure Sales Tax shall sunset and expire on December 31, 2031.

Infrastructure Sales Tax proceeds are collected by the Florida Department of Revenue and distributed to the County and the municipalities within the boundaries of the County and shall be used to finance, plan, and construct infrastructure (as defined in Section 212.055(2), Florida Statutes), which shall be limited to the following types of projects and equipment: roadways, sidewalks, intersections, street lights, infrastructure for law enforcement, emergency response, libraries, parks, waterways, public buildings and stormwater. In addition, all expenditures of Infrastructure Sales Tax proceeds, and any interest or investment earnings thereon, shall comply with the limitations imposed by Section 212.055(2), Florida Statutes.

Established by Ordinance 16-35 are restrictions on the use of the Infrastructure Sales Tax, provisions for the collection and distribution of the Infrastructure Sales Tax and providing for citizen

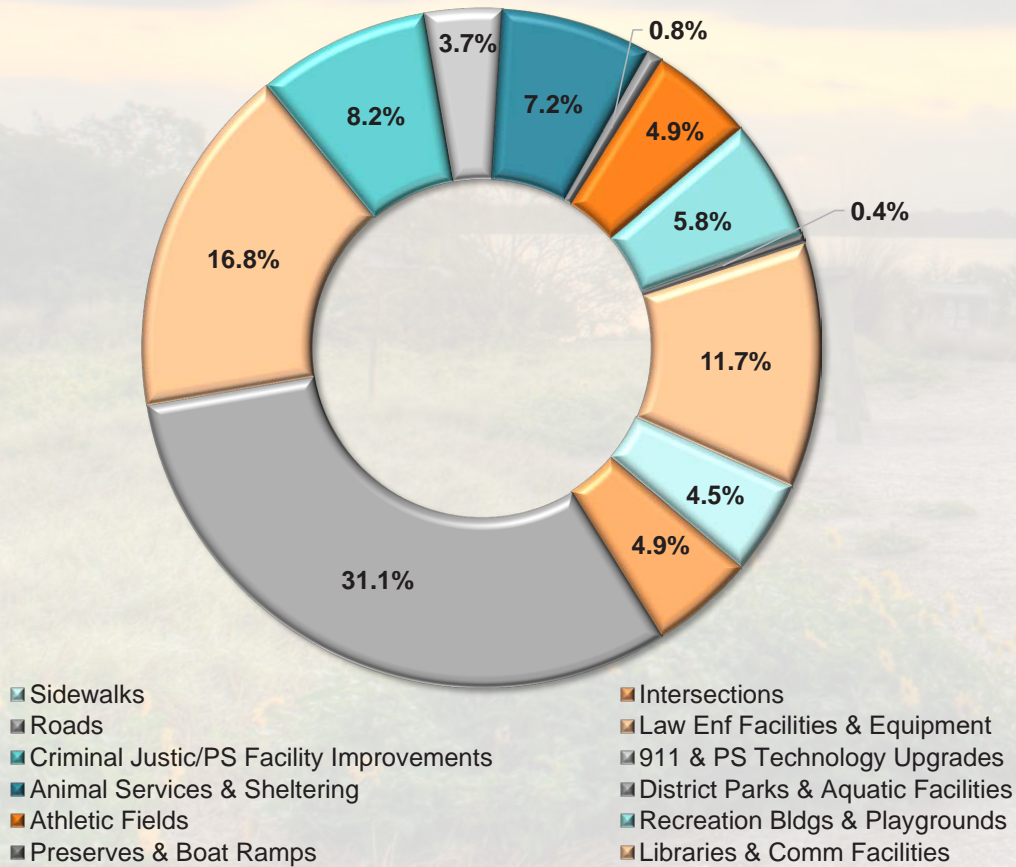
oversight with the establishment of a Citizens Oversight Committee for Infrastructure Sales Tax Advisory Board.

The Citizens Oversight Committee was established with Resolution R-16-128 and amended and restated with Resolution R-18-130 and provides for citizen review of its expenditures of Infrastructure Sales Tax proceeds and serves as an advisory and reporting body to the County. The Resolution establishes the Infrastructure Sales Tax proceeds for Manatee County will be spent in accordance with two items: an "Infrastructure Sales Tax Funding Categories List" establishing subcategories and percentages for expenditure of sales tax proceeds. Which further defines that future changes to the categories or percentages requires an amendment to the resolution to be adopted at a Public Hearing and creates an "Infrastructure Sales Tax Project and Equipment List" for projects and equipment to be funded by the sales tax proceeds. Future changes of projects and equipment on the list must be made through the County's Five-Year Capital Improvement Plan (CIP) or by amendment to the resolution at a Public Hearing. The seven-member Committee is appointed by the Board of County Commissioners and shall provide an annual report to the County on the expenditure of Infrastructure Sales Tax proceeds by the County no later than December 31st of each calendar year in which Infrastructure Sales Tax proceeds are expended. The Committee, its members and all its proceedings shall be governed by and comply with all applicable laws, including without limitation (1) the Florida Government in the Sunshine Law, Chapter 286, Florida Statutes, (2) the Florida Public Records Law, Chapter 119, Florida Statutes, and (3) the Florida Public Ethics Code, Chapter 112, Florida Statutes.

## FY22-26 Infrastructure Sales Tax Projects

	Prior Yrs	FY22	FY23	FY24	FY25	FY26	Future	Total
<b>Transportation</b>								
Sidewalks	8,165,318	2,484,000	889,399	462,150	504,350	464,100	-	12,969,317
Intersections	20,718,778	2,733,750	-	847,250	245,000	735,000	-	25,279,778
Roads	37,101,774	17,221,834	25,637,412	2,605,050	7,883,450	15,769,650	21,064,850	127,284,020
<b>Transportation Total</b>	<b>65,985,870</b>	<b>22,439,584</b>	<b>26,526,811</b>	<b>3,914,450</b>	<b>8,632,800</b>	<b>16,968,750</b>	<b>21,064,850</b>	<b>165,533,115</b>
<b>Public Safety</b>								
Law Enf Facilities & Equipment	4,397,000	9,275,250	-	-	-	-	-	13,672,250
Criminal Justice/PS Facility Improvements	8,345,470	4,521,656	1,600,000	3,234,649	-	-	-	17,701,775
911 & PS Technology Upgrades	1,791,700	2,043,000	-	-	-	-	-	3,834,700
Animal Services & Sheltering	100,000	3,950,000	3,950,000	-	-	-	-	8,000,000
<b>Public Safety Total</b>	<b>14,634,170</b>	<b>19,789,906</b>	<b>5,550,000</b>	<b>3,234,649</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,208,725</b>
<b>Parks and Community</b>								
District Parks & Aquatic Facilities	14,094,838	430,490	-	287,500	63,000	237,000	-	15,112,828
Athletic Fields	2,373,187	2,721,001	1,939,000	-	-	-	-	7,033,188
Recreation Bldgs & Playgrounds	3,430,000	3,185,257	509,864	-	-	-	-	7,125,121
Preserves & Boat Ramps	2,227,999	222,500	2,849,125	364,501	-	-	-	5,664,125
Libraries & Comm Facilities	880,203	6,447,400	1,352,600	17,308	482,692	-	-	9,180,203
<b>Parks and Community Total</b>	<b>23,006,227</b>	<b>13,006,648</b>	<b>6,650,589</b>	<b>669,309</b>	<b>545,692</b>	<b>237,000</b>	<b>-</b>	<b>44,115,465</b>
<b>Total Infrastructure Sales Tax</b>	<b>103,626,267</b>	<b>55,236,138</b>	<b>38,727,400</b>	<b>7,818,408</b>	<b>9,178,492</b>	<b>17,205,750</b>	<b>21,064,850</b>	<b>252,857,305</b>

## FY22 Adopted Infrastructure Sales Tax Projects



## FY22 Capital Improvement Projects By Category

### Governmental

	Project #	Status	Amount
<b>Building and Renovations</b>			
Convention Center Expansion	GB01947	Existing	\$ 13,075,898
MSO Juvenile Justice Building Purchase	6106900	Existing	2,250,000
<b>Total</b>			<b>\$ 15,325,898</b>

### Libraries

East County Library	6093304	Existing	\$ 11,447,400
<b>Total</b>			<b>\$ 11,447,400</b>

### Parks & Natural Resources

Airport Perimeter Trail	6105560	Existing	\$ 500,000
Artificial Reef	NR01805	Existing	1,800,000
Buffalo Creek Renovation - Baseball/Softball Fields	6109900	Existing	538,693
Buffalo Creek Renovation - Parking Lot	6109901	Existing	58,064
Buffalo Creek Renovation - Restrooms	6109902	Existing	45,237
Central Beach Nourishment 2019	6003416	Existing	246,000
Coquina Beach Add'l Sand Replacement	6003417	Existing	237,100
Coquina Beach Stabilization Structures	NR01807	Existing	2,750,000
County Road 675 Soccer Fields	NR02065	Existing	3,000,000
Fort Hamer Boat Ramp Expansion	6111200	Existing	85,000
G.T. Bray Bright Outlook Restroom	6007523	Existing	280,490
G.T. Bray Park - Tennis Court Replacement	6007517	Existing	150,000
John H. Marble Park - Gymnasium Removal/Replacement	6031104	Existing	4,000,000
John H. Marble Splash Pad	6031106	Existing	355,000
Kingfish Boat Ramp Renovation	6071507	Existing	4,500,000
Kinnan Park Improvements	6042401	Existing	645,000
Lincoln Park Improvements - Amenities	6023508	Existing	77,130
Lincoln Park Improvements - Bleachers	6023511	Existing	20,094
Lincoln Park Improvements - Press Box	6023509	Existing	105,617
Lincoln Park Improvements - Restrooms	6023510	Existing	18,160
Longboat Pass Jetty Rehabilitation	NR01806	Existing	1,600,000
Premier Sports Complex - Pickleball/Racket Center	6093306	Existing	3,185,257
Premier Sports Complex Swimming Pool	6093307	Existing	842,200
Premier Sports Soccer Multi Purpose Building	6093302	Existing	4,573,065
Robinson Preserve - Boardwalk Repair & Replacement	5400018	Existing	222,500
Washington Park Phase I - Park Amenities	6012611	Existing	150,000
<b>Total</b>			<b>\$ 29,984,607</b>

### Public Safety

Bishop Animal Shelter	6111100	Existing	\$ 2,000,000
MCSO - Fleet Facility	6106501	Existing	3,188,250
MCSO - Jail - New Medical Wing	6005233	Existing	4,775,945
MCSO - New Property Evidence Building	6108500	Existing	6,087,000
Moccasin Wallow Rd EMS Station w Ambulance	6105600	Existing	640,000
New Animal Shelter - Animal Services	6099000	Existing	2,950,000
<b>Total</b>			<b>\$ 19,641,195</b>

**Governmental**

	Project #	Status	Amount
<b>Technology</b>			
Data Center Technology Replacement & Upgrades	6109800	Existing	\$ 3,090,000
EMS Cardiac Monitors	6111000	Existing	1,264,000
Next Generation 911	6099100	Existing	1,000,000
<b>Total</b>			<b>\$ 5,354,000</b>

<b>Transportation</b>			
17th St E at US 41	6048561	Existing	\$ 920,000
27th St E - 38th Ave E - 26th Ave E	6096560	Existing	4,881,750
28th Avenue East - US301 to 17th St E	6109260	Existing	1,437,500
51st Avenue East - US 301 to 17th Street East	6104860	Existing	126,499
53rd Ave W - 14th St W - 43rd St W	6108160	Existing	2,300,000
53rd Ave W at US 41	6048562	Existing	495,000
59th St W from Cortez to Manatee Ave	6108360	Existing	2,187,090
5th Ave NW - 71st St NW - 75th St NW	5400038	Existing	15,450
63rd Ave E - US 301 to Tuttle	6107860	Existing	1,939,232
63rd Avenue East/Cortez Median Landscape Improvements	6034064	Existing	387,325
67th St W - Manatee Ave W - 5th Ave NW	5400039	Existing	26,700
69th Street E and Erie Road	6048461	Existing	1,517,500
75th St W - 20th Ave W to Manatee Ave W	6108260	Existing	588,511
75th St W - Cortez Rd - 53rd Ave W	6080360	Existing	62,400
75th St West - Cortez Road - Manatee Ave Rebase and Resurfacing	6108460	Existing	53,626
7th Ave NW - 75th St NW - 71st St NW	5400037	Existing	12,750
83rd St NW - 13th Ave Dr NW - 17th Ave NW	5400040	Existing	7,950
9th Ave NW - 92nd ST NW - 99th ST NW	6102460	Existing	3,000,000
9th Street East - US 301 to SR 64 Rebase and Resurfacing	6108060	Existing	2,050,000
Bayshore Rd - 72nd St Ct E - US 41	6080060	Existing	792,200
Canal Rd - US 301 - US 41	6094360	Existing	8,458,084
Creekwood Boulevard Improvements	6105160	Existing	1,525,000
Duette Rd Bridge Replacement	6104760	Existing	300,000
Erie Road - 69th St E to Martha Road	6111360	Existing	2,625,057
Erie Road - Martha Road to US 301 in Parrish	6108662	Existing	1,756,370
Erie Road E-W Sidewalk - Phase II	6108661	Existing	488,619
Golf Course Rd over Gamble Creek Bridge Replacement	6090960	Existing	655,983
Kay Rd over Cypress Strand Bridge Replacement	6109360	Existing	401,699
Lena Road - South of 44th Avenue East to Landfill Rd	6107560	Existing	664,159
Lockwood Ridge Road Rebase and Resurfacing- 56th Ave Ter E - University P	6107960	Existing	7,400,000
Lorraine Road - SR 64 to 59th Ave E	6107660	Existing	5,081,968
Memphis Neighborhood Sidewalks	6107260	Existing	1,122,850
Moccasin Wallow Road - Segment 2 & 3	6071262	Existing	2,831,039
Palma Sola - 34th Ave W - 27th Ave W	6080160	Existing	443,700
Player's Drive at Lorraine Road Intersection Improvements and ATMS	6109060	Existing	280,000
Port Harbour Parkway at Kay Road	6104660	Existing	1,220,000
Rural Road Improvement Plan	TR02069	Existing	5,983,113
Samoset Sidewalk Safety Improvements	6043960	Existing	1,246,842
Tuttle Avenue at Whitfield Avenue Intersection Improvements	6109160	Existing	150,500
Upper Manatee River Road - Mill Creek Bridge 134023	6030662	Existing	100,000

**Governmental**

	Project #	Status	Amount
Upper Manatee River Road Gates Creek Bridge 134024	6030663	Existing	70,000
Upper Manatee River Road North of SR 64 to Fort Hamer Bridge	6107760	Existing	1,239,692
Verna Bethany Road	6095061	Existing	260,000
Whitfield Ave E from 301 Blvd to US 301	6102760	Existing	882,000
<b>Total</b>			<b>\$ 67,988,158</b>

**Enterprise**

	Project #	Status	Amount
<b>Potable Water</b>			
27th St East - 38th Ave E - 26th Ave E - Potable Water	6096570	Existing	\$ 960,120
45th St E - Water Main Lowering	6104170	Existing	633,600
Anna Maria Water Line Improvements	6002870	Existing	250,000
Cortez Booster Pump Station Upgrades	6050771	Existing	866,160
Downstream Floodway Land Acquisition	6021672	Existing	100,000
End of Service Life Distribution Line Replacement	PW01110	Existing	213,092
Erie Rd - 69th St E - Martha Road - PW	6111370	Existing	10,700
FDOT US 41 Sidewalk, 53rd Ave W to Cortez Rd PW - Phase 2	6099271	Existing	3,575,000
Gateway East Waterline Replacement	6109770	Existing	531,650
Lake Manatee Dam Repairs - Phase 2	6108870	Existing	15,000,000
Lake Manatee Watershed Land Purchases	6021670	Existing	100,000
Moccasin Wallow Rd from US 41 to West of I-75- Potable Water	6092570	Existing	4,912,298
Northwest Booster Pump Station Upgrades	6110970	Existing	119,880
Potable Transportation Related	PW01351	Existing	250,000
Potable Water Line Extensions & Participation Agreements	PW01220	Existing	250,000
PRMRWSA - Reg Integrated Loop PH 3C and 3C Extension Pipelines	PW02009	Existing	2,941,905
Replacement of Banner Customer Information & Billing System	6077501	Existing	6,000,000
Road for Utilities Administration Building	6103101	Existing	4,000,000
Summer Place Condos Waterline Replacement	6110070	Existing	267,384
Utilities & Public Works Administration Building	6103100	Existing	26,250,000
Water Supply Acquisitions	6058700	Existing	100,000
Whitfield Country Club Heights	6109570	Existing	990,380
WTP Alum Sludge Dewatering System	6033072	Existing	10,900,275
WTP Sedimentation Basins Sludge Collection Upgrade	6109670	Existing	587,880
York Drive Waterline Replacement	6109970	Existing	129,382
<b>Total</b>			<b>\$ 79,939,706</b>

**Solidwaste**

Lena Road Stage II Gas Expansion Phase I, II, III & IV	6008206	Existing	\$ 1,080,000
<b>Total</b>			<b>\$ 1,080,000</b>

**Stormwater**

Bowlees Creek Flood Mitigation	6106300	Existing	\$ 601,932
Culvert Upsizing/ Designs	ST02004	Existing	635,075
John Marble Park and 39th St E Stormwater Crossing Replacement	6109400	Existing	377,600
Meadors Sub/Pennsylvania Ave Flow Diversion	6106400	Existing	2,035,256
Sunniland and North Palm Lake Pipe Rehabilitation	6111400	Existing	100,260
<b>Total</b>			<b>\$ 3,750,123</b>

	Project #	Status	Amount
<b>Wastewater</b>			
27th St East - 38th Ave E - 26th Ave E - Wastewater	6096580	Existing	\$ 177,768
53rd Ave from 66th St W - El Conquistador Parkway	6110490	Existing	118,800
Artisan Lakes Master Lift Station Rehabilitation	6110280	Existing	1,098,360
Bayshore Yacht Basin (RTU 101) Relocation and Force Main Replacement	6097484	Existing	3,401,200
Erie Rd - 69th St E - Martha Road - WW	6111380	Existing	53,500
Erie Rd - 69th St E to Martha Road - MARS Tie-In	6111390	Existing	384,412
FDOT US 41 Sidewalk, 53rd Ave W to Cortez Rd Sewer Replacement- Phase 1	6099281	Existing	364,000
Force Main 32A Replacement	6110580	Existing	51,840
Lift Station and Force Main 9A Rehabilitation	6074081	Existing	2,251,700
Line Extension and Participation	WW01257	Existing	1,000,000
Manatee Woods Inflow and Anna Maria Infiltration Repairs	6101180	Existing	1,909,000
Missionary Village Lift Station Rehabilitation	6022386	Existing	2,128,500
MLS #5 Force Main Extension to MLS 1-M	6100980	Existing	4,721,750
MLS 203 (1-M) Infiltration Rehabilitation	6101080	Existing	2,200,000
MLS N1-B Motor Control Center Rehab	6022389	Existing	746,400
MLS N1-B Pumps, VFD Replacement, and Wetwell Rehabilitation	6022388	Existing	1,805,100
Moccasin Wallow Road - 12" Force Main Extension	6066180	Existing	493,259
Moccasin Wallow Road from US 41 to West of I-75- Reclaim Water	6092590	Existing	2,124,293
North Service Area Force Main Replacements	6104280	Existing	510,000
North Water Reclamation Facility Storage Expansion	6110880	Existing	73,440
Pope Road Master Lift Station Rehabilitation	6110380	Existing	1,575,720
Southeast Regional Water Reclamation Facility Belt Filter Press Rehab	6013982	Existing	385,530
Southeast Regional Water Reclamation Facility Clarifier Rehab	6110680	Existing	197,640
Southeast Regional Water Reclamation Facility Slide/Sluice Gates Replacement	6110180	Existing	301,395
Southeast Water Reclamation Facility Cloth Media Automatic Backwash Filters	6101781	Existing	5,005,184
Southwest Water Reclamation Facility Oil Storage Building	6017184	Existing	147,960
Southwest Water Reclamation Facility Second Cloth Filter	6110780	Existing	762,540
Southwest Water Reclamation Facility Stormwater System Rehabilitation	6036085	Existing	661,250
SW Water Reclamation Facility Electrical Distribution System Rehab	6101780	Existing	4,704,914
SWWRF Number 5 Clarifier Refurbishment and WAS/RAS Upgrades	6037283	Existing	329,085
Transportation Related - Wastewater	WW01372	Existing	250,000
<b>Total</b>			<b>\$ 39,934,540</b>
<b>Total for FY22 CIP Projects</b>			<b>\$ 274,445,627</b>

## Operational Impacts of FY22-26 CIP

Operational costs are included in the fiscal year that the infrastructure becomes operational. Capital projects are not anticipated to cause significant impacts on the FY22 operating budget. However, in FY22 several Infrastructure Sales Tax projects are expected to be completed and therefore we will see an increase in the operating budget at that time. Consideration of operating costs is important and new projects are undertaken if current and future operating revenues are sufficient to fund the operating costs associated with the new capital project. Since most staff and operating costs for project management, in-house engineering, and indirect costs are charged to projects, construction activity does not impact related operating budgets.

### General Government

The East County Library will have a significant ongoing operational impact when completed in FY23 for staffing of the new facility. The major operating impact in FY24 for Public Safety will include the completion of the Moccasin Wallow Road EMS Station with Ambulance project. In addition, in FY23 the NextGen 911 and Bishop Animal Shelter projects will have ongoing operational costs associated with them.

### Parks and Natural Resources

Parks & Natural Resources will realize a significant impact on the operating budget in FY22 with the completion of the Lincoln Park Pool project. Other projects in this area provide low-maintenance preserve recreation areas that require minimal operational resources and/or result in lower maintenance costs. The following projects will result in an impact in the upcoming operational budget for operating expenses starting in FY23:

- *Braden River Park Improvements*
- *Braden River Pump Track and Skate Park*
- *Buffalo Creek Renovation - Baseball/Softball Fields*
- *County Road 675 Soccer Fields*
- *East Bradenton Park Improvements*
- *G.T. Bray Bright Outlook Restroom*
- *John H. Marble Splash Pad*
- *Kinnan Park Improvements*
- *Lincoln Park Improvements - Amenities*
- *Lincoln Park Pool*
- *Parrish Community Park*

- Premier Sports Complex Swimming Pool
- Premier Sports Soccer Multi Purpose Building

Park facilities previously funded improvements within the CIP will have minimal staff initially, as emphasis will be placed on passive recreation activities. Staff will be added gradually to enhance services at these facilities.

### Potable Water, Wastewater, and Stormwater

The majority of the projects listed are for renewal and replacement projects, which will not increase operating costs, and in some cases, will reduce maintenance and operating costs. In FY22 there are minimal operational costs related to the Utility projects. Additionally, there will be a small amount of operational costs in FY24 related to some Stormwater projects.

### Solid Waste

There is one project in Solid Waste that will have a minimal effect on operating budgets in future years; which is the Lena Road Stage II Gas Expansion Phase I, II, III & IV project.

### Transportation

Most of the projects planned are paving of roads, renewal and replacement projects, intersection improvements, or road widening projects which will not significantly increase operating costs, and in some cases, will result in future cost avoidance. Infrastructure Sales Tax funding will cover the cost of multiple new sidewalk construction projects that will improve drainage along with the construction of 5-foot-wide sidewalks. Cost of maintenance of landscaping and retention ponds on newly constructed or reconstructed roads due to higher standards for landscaping for these projects may be slightly offset by maintenance cost savings due to a lesser cost for maintenance for paved versus unpaved roads. Transportation will realize minimal operating impact for FY22, however in FY23 and FY24 there will be more substantial amounts that will affect the operating budget.

## General Fund/Special Revenue Funds

	FY22	FY23	FY24	FY25	FY26
<b>Libraries*</b>					
Personal Services	\$ -	\$ -	\$ 559,831	\$ -	\$ -
Operating	-	-	121,746	-	-
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 681,577</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Government</b>					
Personal Services	\$ -	\$ -	\$ -	\$ 225,125	\$ -
Operating	-	-	-	341,669	-
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 566,794</b>	<b>\$ -</b>
<b>Parks &amp; Natural Resources*</b>					
Personal Services	\$ -	\$ 354,466	\$ 143,329	\$ 202,965	\$ 328,509
Operating	1,500	248,004	168,764	280,725	306,254
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 1,500</b>	<b>\$ 602,470</b>	<b>\$ 312,093</b>	<b>\$ 483,690</b>	<b>\$ 634,763</b>
<b>Public Safety*</b>					
Personal Services	\$ -	\$ 2,116,428	\$ 629,346	\$ -	\$ -
Operating	-	1,404,344	243,659	145,000	-
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 3,520,772</b>	<b>\$ 873,005</b>	<b>\$ 145,000</b>	<b>\$ -</b>
<b>Technology</b>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transportation</b>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	113,000	68,325	34,000	-
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 113,000</b>	<b>\$ 68,325</b>	<b>\$ 34,000</b>	<b>\$ -</b>
<b>General Fund/Special Revenue Funds Totals</b>					
Personal Services	\$ -	\$ 2,470,894	\$ 1,332,506	\$ 428,090	\$ 328,509
Operating	1,500	1,765,348	602,494	801,394	306,254
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 1,500</b>	<b>\$ 4,236,242</b>	<b>\$ 1,935,000</b>	<b>\$ 1,229,484</b>	<b>\$ 634,763</b>
Reconcile	-	-	-	-	-

\*Offsetting revenue will be available in the year of implementation of these operational impacts resulting in significant reduction of cost.



## Enterprise Funds

	FY22	FY23	FY24	FY25	FY26
<b>Potable Water</b>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Solid Waste</b>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	15,000	-	-	-
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Stormwater</b>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	6,000	4,000	5,000
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 4,000</b>	<b>\$ 5,000</b>
<b>Wastewater</b>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Enterprise Fund Totals</b>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	15,000	6,000	4,000	5,000
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 6,000</b>	<b>\$ 4,000</b>	<b>\$ 5,000</b>

## Prior Year and Continuing Unencumbered Grant and Project Balances

	REVENUE CARRIED FWD.	EXPENDITURE BUDGET CARRIED FWD.
General Fund	\$ 123,758	\$ 123,758
2016 Revenue Improvement Bond Capital Project	783,346	783,346
Affordable Housing/CDBG/HOME Grants & Projects	7,396,068	7,396,068
Beach Erosion Control	13,018,535	13,018,535
Building Capital Projects	5,656,285	5,656,285
Emergency Medical Services Trust	42,421	42,421
Fleet Services	4,700,000	4,700,000
Highway and Gas Tax Capital Projects	8,078,467	8,078,467
Law Enforcement Imp Fee Cap Pr	141,649	141,649
Library Grants/Impact Fee/Capital Projects	236,076	236,076
Local Option Gas Tax Projects	12,275,675	12,275,675
Manatee County Transit Capital Acquisition	12,137,184	12,137,184
Metro Planning Organization	6,535	6,535
Miscellaneous Grants (Pre & Post 93)/LSCA Grant	22,488,077	22,488,077
Natural Resources/WCIND Grants	799,905	799,905
Pandemic-Overall Governmental	39,157,409	39,157,409
Parks and Recreation Construction Projects	3,510,658	3,510,658
Parks Impact Fees Capital Project Funds	13,104,244	13,104,244
Parks Infrastructure Sales Tax	1,064,075	1,064,075
Port Infrastructure	55,788	55,788
Port Manatee Capital Projects	22,386,687	22,386,687
Public Safety & Law Enforcement Infrastructure Sales Tax	2,117	2,117
Public Safety Impact Fee Project Fund	125,889	125,889
Public Safety Impact Fee Unincorporated Capital Projects	249,654	249,654
Road Impact Fee & Assessment Capital Project Funds	31,852,403	31,852,403
Solid Waste 2006 Bond Projects	114,814	114,814
Southwest TIF Capital Projects	140,000	140,000
Stormwater Capital Projects	7,908,251	7,908,251
Tourist Development Tax	12,262	12,262
Transit System	14,057	14,057
Transportation Infrastructure Sales Tax	44,514,160	44,514,160
Transportation 2018 Revenue Refunding and Improvements	1,358,093	1,358,093
2019 Revenue Improvement Refund Bonds Capt. Proj.	12,103,370	12,103,370
2021 /revenue Improvement Note Capital Projects	2,589,791	2,589,791
2021 IST Revenue Improvement Note Capital Projects	14,367,174	14,367,174
Utilities 2015 Revenue Refunding and Improvements	533,048	533,048
Utilities 2018 Revenue Bonds	1,654,400	1,654,400
Water and Sewer Capital & FIF Project Funds	102,167,645	102,167,645
	<b>TOTAL \$ 386,869,971</b>	<b>\$ 386,869,971</b>

Details are provided for the Manatee County budget in the printout dated August 24, 2021 (and any amendments adopted by the Board not reflected in the above referenced print outs)

and in any amendments that may be reflected in the minutes of this Public Hearing on September 8, 2021.



ROADSIDE RESTRICTION  
IN PROGRESS  
PLEASE USE ALTERNATE





# *Transfers*



# Transfers

## Transfers Policy

Governmental accounting requires financial transactions be recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. Different fund types include General Fund, Special Revenue funds, Debt Service funds, Capital Project funds, Enterprise funds, and Internal Services funds.

The requirement that each fund must be a separate

accounting entity means there must be a method to record transactions occurring between funds. Interfund Transfers are an accounting mechanism by which monies can be transferred from one fund to another fund. Interfund transfers are merely transfers of funds, not actual revenues and expenditures, but nevertheless must be budgeted as expenditures and revenues to comply with fund accounting requirements. Interfund transfer amounts are included in the county's total budget, but are excluded from the county's net budget to avoid the duplication. Transfers generally fall into four categories:

## Transfers to Capital Project Funds

Transfer From	Transfer To	Amount
General Fund	Highway Capital Projects	\$ 3,000,000
General Fund	Build Cap Projects	10,500,000
5 & 6 Cent Gas Tax Fund	5-6 Cent Gas Tax Cap Projects	210,000
Assessment Revenue	Highway Capital Projects	2,045,618
Infrastructure Sale Tax	Transportation	17,102,326
Infrastructure Sale Tax	Public Safety	4,112,299
Infrastructure Sale Tax	Parks & Community Projects	2,975,369
Law Enforcement Impact Fees	Law Enforcement Imp Fee Capital Projects	3,840,000
Library Fund	Library Capital Projects	3,500,000
Library Impact Fees	Library Impact Fee Cap Projects	900,000
Local Option 4th ct Maint Proj	Local Opt 4 Cents Cap Projects	3,000,000
Local Option 5 Cent Gas Tax	5 Cent Gas Tax Capital Projects	2,500,000
Parks Impact Fees /Unincorp.	Parks Imp Fees Cap Projects	10,960,000
Road Impact Fees	Road Imp Fee Cap Projects	11,250,000
Southwest TIF	Southwest TIF Capital Projects	500,000
Stormwater Management	Stormwater Capital Projects	700,000
Public Safety Impact Fees	Public Safety Imp Fee Cap Projects	1,150,000
Transportation Trust	Highway Capital Projects	2,551,019
Transportation Trust	5 & 6 Cent Gas Tax & Capital Projects	2,893,573
Transportation Trust	Local Opt 4 Cents Cap Projects	882,972
Transportation Trust	5th Cent Bd Voted Gas Tax Projects	6,286,448
Transportation Trust	9th Cent Gas Tax Maint. Projects	1,536,207
Transportation Trust	4 Cent Gas Tax Maint. Projects	4,905,713
Unincorporated Services	Highway Capital Projects	8,500,000
Water & Sewer Operating	Water & Sewer Capital Projects	38,036,137
Water & Sewer Operating	Utilities Maintenance Projects	4,552,000
	<b>Total</b>	<b>\$ 148,389,681</b>

## Transfers to Debt Service Funds

Transfer From	Transfer To	Amount
General Fund	2013 Rev Ref/Improvement Bonds	\$ 1,747,238
General Fund	2016 Revenue Improvement Bonds	1,102,430
General Fund	2019 Revenue Refunding Bonds	786,000
Assessment Revenue	2013 Rev Ref/Improvement Bonds	6,698
Beach Erosion Control	2016 Revenue Improvement Bonds	871,661
Law Enf. Impact Fees	2013 Rev Ref/Improvement Bonds	356,119
Local Option 4 Cent Cap Proj	2013 Rev Ref/Improvement Bonds	882,972
Public Safety Impact Fees	2016 Revenue Improvement Bonds	158,265
Public Safety Impact Fees	2013 Rev Ref/Improvement Bonds	98,886
Road Impact Fees	2019 Revenue Ref/Improvement Bonds	3,499,900
Road Impact Fees	2018 Manatee County School Board Loan	819,980
Solid Waste	2013 Rev Ref/Improvement Bonds	85,087
Unincorporated Services	2016 Revenue Improvement Bonds	652,140
Water & Sewer FIF	W & S Debt Service	2,615,666
Water & Sewer Operating	W & S Debt Service	18,058,148
<b>Total</b>		<b>\$ 31,741,190</b>

## Transfers from Special Revenue Funds to Other Funds

Transfer From	Transfer To	Amount
General Fund	Southwest TIF	\$ 4,154,252
General Fund	Childrens' Services	838,252
General Fund	Affordable Housing Subsidy	500,000
General Fund	Radio	400,000
General Fund	Port TIF	269,850
Building Capital Projects	Health Self Insurance	1,165,853
General Fund	Hernando Ave Street Lighting District	100
General Fund	Pictown Street Lighting District	1,500
General Fund	Tropical Harbor Street Lighting District	300
General Fund	Sunny Shores Street Lighting District	1,800
General Fund	Oakwood Street Lighting District	200
General Fund	Sylvan Oaks Street Lighting District	1,200
General Fund	Apollo Park Street Lighting District	300
Solid Waste	Stormwater	7,000,000
Tourist Development Tax	Convention Center	800,000
Tourist Development Tax	Parks & Recreation	100,000
Tourist Development Tax	Unincorporated Services	500,000
Transportation Trust	Transit	5,510,437
Unincorporated Services	Highway	5,338,386
Unincorporated Services	General Fund	1,571,806
Unincorporated Services	Impact Fee Administration	700,000
Unincorporated Services	Southwest TIF	385,537
Unincorporated Services	Building Department	130,955
Unincorporated Services	Port TIF	25,044
Water & Sewer	General Fund	2,945,142
<b>Total</b>		<b>\$ 32,340,914</b>

**Total Interfund Transfers** **\$ 212,471,785**

## Other Transfers

These are transfers to other government agencies for a specific purpose. By statute, certain gas tax proceeds received from the state must be passed

through to the incorporated municipalities (cities) in Manatee County.

## Transfers to Other Government Agencies

Transfer From	Transfer To	Amount
General Fund	Metropolitan Planning Org.	\$ 32,480
1-4 Cent Gas Tax	Other Municipalities	1,490,102
5 Cent Local Option Gas Tax	Other Municipalities	1,690,676
5-6 Cent Gas Tax	Other Municipalities	745,821
9th Cent Gas Tax	Other Municipalities	403,205
	<b>Total</b>	<b>\$ 4,362,284</b>
<b>Total Transfers</b>		<b>\$ 216,834,069</b>









# Reserves



# Reserves

On May 25, 2010, the County Commission adopted the following policy regarding budgeted reserves to ensure appropriate amounts are available for operating cash and emergency reserves. Following the policy is a list of specific reserves that are included in the adopted budget.

## **Budget Policy – Reserves**

Resolution No. R-10-098

### 1. Purpose and Intent

- A. Establish policies for committed and uncommitted reserve amounts.
- B. Identify the funds to which the policies apply.
- C. Define the terms that are used in reporting and budgeting reserves.
- D. Provide guidance as to how reserves are to be used in emergency situations.

### 2. General Considerations

- A. To maintain adequate reserves is important for the county's financial well-being, and for being prepared for periods of time when regular revenue streams may be interrupted. Although several terms including "fund balance", "cash balance", and "reserves" are often used interchangeably to describe reserves, each of these terms has a slightly different meaning. Clear distinctions should be made in the way that these terms are used in order to fully explain the reserve policies.
- B. Manatee County Government's financial structure includes over 150 funds, each created for a different purpose. Typically, references to governmental reserves usually relate to the General Fund, where most governmental activities are budgeted. However, other funds, especially large Enterprise Funds, should maintain adequate reserve levels as well. It is not necessary to maintain reserves or cash balances in all funds. This policy will identify the major funds for which reserves should be maintained. For smaller funds, reserve levels can be determined administratively.
- C. These reserve policies apply to budgets, which are based on estimates. Terminology used in these policies, as well as terms that may be used in discussions related to reserves and fund balances, is defined below. In the definition section, terms used in relation to budgets are separated from terms used in relation to financial statements in order to avoid confusion.

### 3. Calculation of Beginning Balance

- A. To prepare fund budget estimates for the future year, the first source of funds for which an estimate is provided is typically the beginning cash balance, also known as the cash carryover. This estimate is derived by starting with the ending cash balance from the financial statements from the years previous, adding all projected revenues for the current year, and subtracting all projected expenses for the current year. For instance, for the FY22 budget, the calculation starts with the ending cash balance from FY20, adds projected revenues from FY21, then subtracts projected expenditures from FY21 to determine the beginning cash balance for FY22. Because this estimate should always be conservative, it is recommended the number derived from the calculation described above be reduced by a factor of approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

### 4. Calculation of Budgeted Funds Available for Reserves

- A. To calculate the budgeted funds available for reserves, all projected sources of funds for the coming year are totaled. From this, all budgeted expenditures, transfers, and other uses of funds are subtracted. The remainder is available for reserves.

### 5. Identification of Committed Reserves

- A. Within the amount identified as available for reserves, various amounts may be identified as being committed for certain purposes, including but not limited to reserves for contingency, salary adjustments, capital outlay, prior year encumbrances, etc.
- B. Uncommitted reserves will generally be shown in the reserves for cash balance and in a portion of reserves for contingency. Although budget amendments during the year may transfer funds from the reserve for cash balance, such transfers shall not reduce the estimated cash balance below amounts required by this policy. Budget amendments may also transfer funds from reserve for cash balance in lieu of appropriating unanticipated revenue.

### 6. Calculation of Minimum Level of Uncommitted Reserves

- A. For the funds enumerated in this policy as requiring minimum cash balance levels, the minimum cash balance required is twenty percent of the fund's total budgeted operating expenditures.

### 7. Funds Subject to This Policy

- A. This policy shall apply to the General Fund, the Transportation Trust Fund, the Unincorporated Municipal Services Taxing Unit Fund, the Utility Fund, and the Solid Waste Fund. Calculations for the Utility Fund, the Solid Waste Fund, and the Transportation Trust Fund may include uncommitted reserves in related (i.e. – funded from similarly restricted revenues) capital project funds and/or maintenance funds to meet the twenty percent requirement.
- B. For all other funds with budgets in excess of \$500,000, reserve levels will be established annually via an administrative process taking into account cash flow, operating needs, and emergency requirements. In these cases, written notations explaining the reserve calculation will be provided.

## 8. Use of Reserves and Other Cash Sources in Emergency Situations

- A. It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures used to establish minimum cash balances.
1. Typically, there will be many millions in cash available in capital project budgets and other non-operating accounts that could be reallocated to provide needed cash flow.
  2. It is generally expected and verified by experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA, or State and Federal agency in charge of the emergency event.
- B. Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.
1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.
  2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget.

In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short-term borrowing. In recent decades, FEMA has always provided for reimbursement of nearly all emergency outlays expended by local governments. Therefore, there are reasonable expectations that FEMA funds will be available to repay short term loans, interfund loans, and funds depleted from reserves and capital projects.

## Reserves and Cash Balance

Included in the annual budget are reserve accounts which set aside monies for designated or undesignated purposes, falling into various categories for the budget, as listed below. Reserve funds cannot be spent unless approved, by the Board of County Commissioners via budget amendment resolution, is received. Some reserves are directly connected to departmental operating budgets shown in the previ-

ous section of this document. However, most of the departmental operating budgets are in the General fund and do not have specified reserves. Therefore, in order to have a consistent format to display and compare departmental budgets, reserves are shown separately below. The "Budget by Fund" section also contains information as to specific amounts set aside within the reserves in each fund.

## Types of Reserves

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Manatee County has established within all the funds four different types of reserves, for the most part established to improve the financial standing, meet a financial contingency, or meet an unforeseen financial obligation.

These four types of reserves defined in the FY22 Adopted Budget are:

- 1) **Reserves for Set Asides & Contingency**— A budgetary reserve to provide for a defined purpose. Holds items held for specific purposes, which are being held until further definition or parameters can be defined and items designated by the Board.
- 2) **Reserves for Salaries** – Reserves established for changes in budgeted salaries.
- 3) **Reserves for Capital** – reserves that are established to cover capital improvement needs. It is held for capital projects which have been not placed into line items at the time of adoption however are within the Capital Improvement Plan
- 4) **Reserves Cash Balance** – This reserve contains the reserve for 20% of operating expenses (or equivalent of 2 months of operating expenses). It is best practices in local governments to maintain a 20% balance. This also includes the reserve for Stabilization which is designated for emergencies.

# Reserve Matrix

Fund	Specific Operating Set Asides	Contingency	Reserves - Salaries	Capital	20% Operating	Stabilization	Total
General Fund	\$ 17,586,802	\$ -	\$ 5,472,630	\$ -	\$ 68,885,848	\$ 1,988,619	\$ 93,933,899
Affordable Housing	-	-	-	-	208,026	832,103	\$ 1,040,129
Beach Erosion	-	-	11,726	-	328,000	3,057,652	\$ 3,397,378
Building Department	-	-	591,202	-	2,540,504	2,236,490	\$ 5,368,196
Cable Franchise Fees	-	-	-	-	-	15,251	\$ 15,251
Children's Services	-	-	42,221	-	2,824,366	1,960,813	\$ 4,827,400
Civic Center	150,000	-	77,980	-	599,463	98,951	\$ 926,394
County 5Ct Bd Voted Gas Tax & Projects	-	-	-	1,450,147	1,320,000	1,500,614	\$ 4,270,761
Court Technology Fees	-	-	13,083	-	253,621	694,028	\$ 960,732
Debt-2013 Revenue Ref and Improv Bonds	-	-	-	-	111,986	-	\$ 111,986
Debt-2016 Revenue Improv Bonds	-	-	-	-	46,187	-	\$ 46,187
Debt-2019 Revenue Improv Bonds	-	-	-	-	63,512	-	\$ 63,512
Debt-2019 Rev Refund Bonds	-	-	-	-	17,654	-	\$ 17,654
Debt-Utilities Debt Service	-	-	-	-	3,122,188	-	\$ 3,122,188
Dredging Assessments	-	-	-	877,570	-	-	\$ 877,570
EMS Trust & 911 Enhancement Fee	-	-	69,337	-	367,879	1,390,218	\$ 1,827,434
Florida Boating Improvements	-	-	-	-	40,000	1,611,164	\$ 1,651,164
Green Bridge Demolition	-	-	-	-	365,359	-	\$ 365,359
Impact Fee Administration	-	-	13,682	-	334,480	46,819	\$ 394,981
Internal Svcs-Central Stores	-	-	10,742	-	943,041	1,858,697	\$ 2,812,480
Internal Svcs-Automated Sys Maint	-	-	14,237	-	542,797	929,004	\$ 1,486,038
Internal Svcs-Fleet Services	-	-	242,554	-	3,424,383	776,312	\$ 4,443,249
Internal Svcs-Health Self Insurance	26,429,505	-	45,587	-	1,815,404	-	\$ 28,290,496
Internal Svcs-Self-Insurance	-	-	31,152	-	8,184,697	-	\$ 8,215,849
Internal Svcs-Telecommunications	-	-	25,464	-	185,867	167,440	\$ 378,771
Internal Svcs-Radio Communications	-	-	55,283	-	432,260	1,070,878	\$ 1,558,421
Invest Fee-Sewer Facility	-	-	-	49,718,855	-	-	\$ 49,718,855
Invest Fee-Water Facility	-	-	-	41,070,071	-	-	\$ 41,070,071
Library Services	916,352	-	443,480	-	2,414,528	1,708,594	\$ 5,482,954
Palm Aire MSTU	-	-	-	-	16,804	549,783	\$ 566,587
Parks and Recreation	2,855,690	-	544,315	-	3,408,461	290,352	\$ 7,098,818
Participation Project	-	-	-	-	3,402	97,520	\$ 100,922
Phosphate Severance Tax	-	-	46,877	-	202,913	829,674	\$ 1,079,464
Port Authority & Debt Service	-	6,480,886	-	-	-	-	\$ 6,480,886
Projects-Beach Erosion Control	-	-	-	6,787,387	-	-	\$ 6,787,387
Projects-Building Capital	-	-	-	5,161,033	-	-	\$ 5,161,033
Projects-Gas Tax Capital	-	-	-	1,778,353	-	-	\$ 1,778,353
Projects-Highway Capital	-	-	-	11,195,439	-	-	\$ 11,195,439
Projects-Law Enf Impact Fees	-	-	-	5,177,139	-	-	\$ 5,177,139
Projects-Library Impact Fees	-	-	-	1,003,477	-	-	\$ 1,003,477
Projects-Parks Impact Fees	-	-	-	3,141,743	-	-	\$ 3,141,743
Projects-Infrastructure Parks Capital Projects	-	-	-	4,456,183	-	-	\$ 4,456,183
Projects- 2019 Rev Imp Refund Bonds Capital Projects	-	-	-	16,735	-	-	\$ 16,735
Projects-Utilities Revenue Bonds Capital Projects	-	-	-	654,519	-	-	\$ 654,519
Projects-Public Safety Impact Fees	-	-	-	1,504,526	-	-	\$ 1,504,526
Projects-Infrastructure Public Safety Capital Projects	-	-	-	990,773	-	-	\$ 990,773
Projects-Roads Impact Fees	-	-	-	37,165,633	-	-	\$ 37,165,633
Projects-Roads/Bridges Maint	-	-	258,021	-	1,696,596	2,657,986	\$ 4,612,603
Projects-Infrastructure Transportation Capital Projects	-	-	-	12,473,990	-	-	\$ 12,473,990
Projects- NAV Revenue Improvement Note Capital Projects	-	-	-	26,920,951	-	-	\$ 26,920,951
Projects- IST Revenue Improvement Note Capital Projects	-	-	-	17,608,895	-	-	\$ 17,608,895
Projects-Utilities Maint & Capital	-	-	-	2,589,684	-	-	\$ 2,589,684
Redevelopment Districts (Southwest & Port TIF)	21,717,799	-	60,209	208,911	1,729,776	652	\$ 23,717,347
Solid Waste Operations /Debt % Capital Project	36,280,713	-	298,717	984,544	20,196,125	-	\$ 57,760,099
Spec Law Enforcement Trust-Fed /State	1,860,844	-	-	-	-	-	\$ 1,860,844
Stormwater Utility & Projects	-	-	307,272	4,492,636	1,874,801	48,949	\$ 6,723,658
Street Lighting Districts	-	-	-	-	24,127	34,438	\$ 58,565
Substance Abuse Treatment	-	-	-	-	1,000	92,686	\$ 93,686
Tourist Development Tax	-	-	95,907	2,000,000	2,455,607	9,190,735	\$ 13,742,249
Transit & Transit Capital	-	-	-	-	2,144,805	548,234	\$ 2,693,039
Transportation	750,000	-	1,513,851	-	11,301,251	4,519,974	\$ 18,085,076
Tree Trust Fund	-	-	-	-	-	1,103,851	\$ 1,103,851
Unincorporated MSTU	500,000	-	763,708	-	5,257,449	3,608,932	\$ 10,130,089
Utilities Operations	-	-	2,486,058	-	33,225,892	32,207,245	\$ 67,919,195
<b>Total</b>	<b>\$ 109,047,705</b>	<b>\$ 6,480,886</b>	<b>\$ 13,535,295</b>	<b>\$ 239,429,194</b>	<b>\$ 182,911,059</b>	<b>\$ 77,724,658</b>	<b>\$ 629,128,797</b>







# *Debt Service*



## Debt Summary

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Manatee County's Outstanding Principal Debt is \$372,837,774 as adopted in the FY22 Adopted Budget, of which \$126,777,064 (34%) represents General Government, \$206,800,000 (55%) is Public Utilities and \$ 39,260,710 (11%) is Port Authority. There is currently a total of fifteen debt issuances in the County's Debt Portfolio and diversified currently into three different debt tools: Revenue Bonds, Notes and Infrastructure Loans, with both Taxable and Non-Taxable features. In the FY22 Adopted Budget, the total debt service amount to be paid is \$32,517,071, which represents 2.86% of the County's total operating expenditures. This key ratio helps measure the Financial flexibility of the County and it provides a more comprehensive review of Manatee County's fixed cost burden as it relates to debt obligations.

Manatee County utilizes debt obligations for the sole purpose of financing capital infrastructure needs which helps to leverage and relief funding for a long-term financial planning. The County's

Financial Advisor and Bond Counsel assist the County as to the decisions related to the issuance of debt by monitoring market and economic conditions, tracking interest rates, monitoring the types of debt permitted to be issued in accordance with local government bylaws and statutes, and the allowable uses of debt. The long-term planning that the County sets helps to articulate the goals with respect to debt and helps ensure sound fiscal health and demonstrates to the rating agencies the credit worthiness and that debt obligations are being well managed and met.

Manatee County has set a set of debt management policies that serve as written guidelines for our debt management portfolio. This debt policy provides a conservative approach to set debt limitations, debt structure and repayment, debt issuance practices, use and types of debt allowed. Manatee County's Debt Policy is presented under the "Financial Structure and Policies" section on page 439.

# Debt Service

## Program Purpose and Description

Sources of Funds	FY20 Actual	FY21 Adopted	FY22 Adopted
Assessment Revenue	\$ 26,945	-	\$ 6,700
Beach Erosion Fund	690,174	888,910	871,943
Charges for Services	3,140,278	3,138,078	2,446,862
Facility Investment Fees	3,242,976	2,995,167	2,396,082
Gen Fund/ General Revenue	56,757,426	6,741,721	3,651,664
Gas Taxes	3,552,710	2,464,137	883,222
Impact Fees	4,933,701	3,990,846	4,934,230
Infrastructure Sales Tax	-	-	46,731
Unincorporated MSTU Fund	1,576,193	653,148	652,351
Utilities System Charges	17,232,948	15,292,402	16,627,286
<b>Total</b>	<b>\$ 91,153,351</b>	<b>\$ 36,164,409</b>	<b>\$ 32,517,071</b>

Uses of Funds	FY20 Actual	FY21 Adopted	FY22 Adopted
Public Utilities	\$ 19,684,852	\$ 17,613,840	\$ 18,938,257
Port Authority	3,140,278	3,138,078	2,446,862
Solid Waste	448,715	436,273	-
Revenue Refunding and Improvement Bonds, 2013	12,782,900	8,866,150	3,177,900
Revenue Improvement Bonds 2016	5,283,128	-	-
Revenue Improvement Notes 2013	5,469,382	-	-
Revenue Improvement Bonds, 2014	5,055,646	2,784,418	2,785,396
Revenue Improvement and Refunding Note, 2018	36,001,800	-	-
Revenue Improvement Refunding Series 2019	2,558,650	2,562,400	3,500,800
Revenue Refunding Series 2019	728,000	763,250	786,900
Manatee County School Board Loan 2018	-	-	819,980
NAV Revenue Improvement Notes Series 2021	-	-	14,245
IST Revenue Improvement Notes Series 2021	-	-	46,731
<b>Total</b>	<b>\$ 91,153,351</b>	<b>\$ 36,164,409</b>	<b>\$ 32,517,071*</b>

\* This balance reflects debt service payments of current debt and projected debt issues for the fiscal year 2022.

## Ratio to Assessed Value & General Bonded Debt Per Capita

<b>Fiscal Year</b>	<b>Tax Year</b>	<b>Population*</b>	<b>Net Taxable Assessed Value*</b>	<b>Bonded Debt</b>	<b>Ratio of Bonded Debt to Assessed Value</b>	<b>General Bonded Debt Per Capita</b>
2012	2011	330,862	23,756,729,000	9,630,000	0.041%	\$ 29.11
2013	2012	333,687	23,257,910,000	7,120,000	0.031%	\$ 21.34
2014	2013	337,546	24,156,807,000	4,605,000	0.019%	\$ 13.64
2015	2014	341,405	25,951,635,000	1,825,000	0.007%	\$ 5.35
2016	2015	356,133	28,219,084,000	1,235,000	0.004%	\$ 3.47
2017	2016	368,782	30,541,288,401	635,000	0.002%	\$ 1.72
2018	2017**	377,826	33,338,703,267	-	0.000%	\$ -
2019	2018	387,414	36,030,205,085	-	0.000%	\$ -
2020	2019	395,789	38,878,437,785	-	0.000%	\$ -
2021	2020	407,398	41,642,611,834	-	0.000%	\$ -

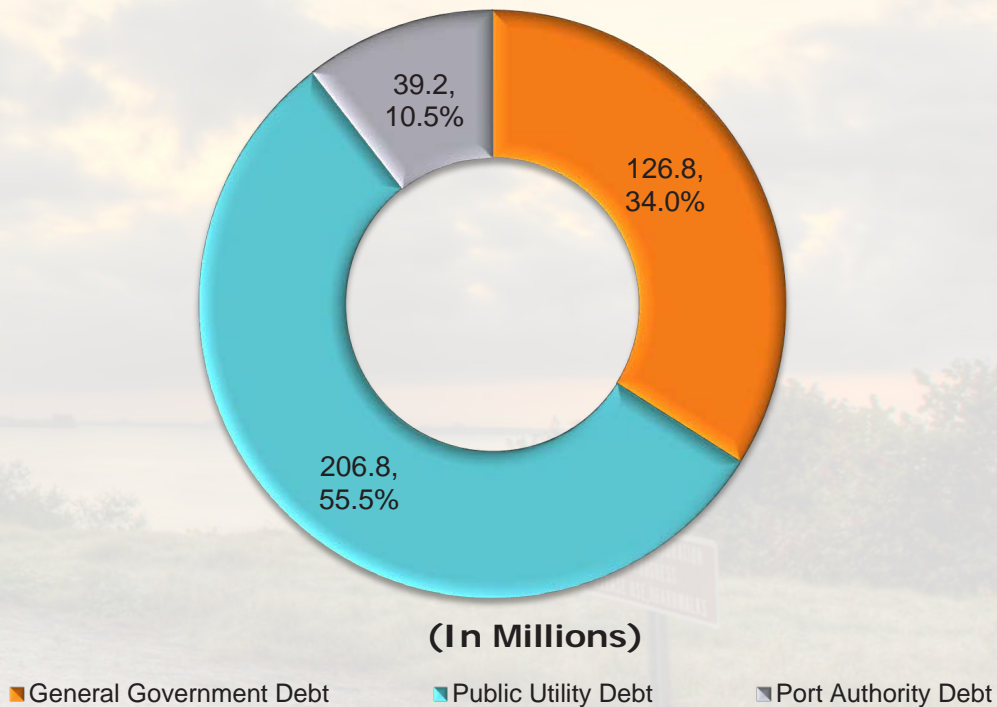
\*Sources: Office of Economic and Demographic Research, State of Florida (population projections), and, Manatee County Property Appraiser (Tax Roll Data - Assessed Values). Fiscal Year 2020 Net Taxable Assessed Value is based on projections of data, and can differ from the Audited Comprehensive Annual Financial Report as a result of budget earlier presentation . Prior years are revised to reflect audited final values.

\*\*As of September 30, 2018 the General Obligation Bonds were fully matured.

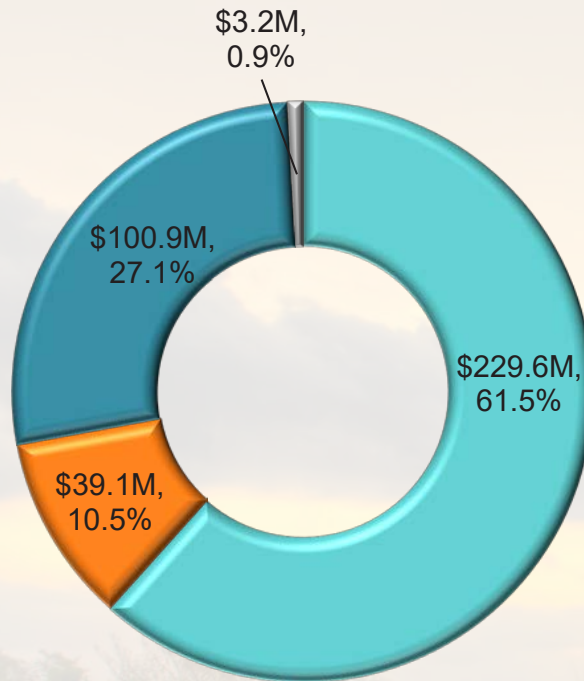
## Summary of Outstanding Debt as Adopted

As adoption of the FY22 Budget, Manatee County's outstanding debt totaled \$532,449,903 of which \$372,837,774 is principal and \$159,612,129 is interest. The FY22 adopted budget contains debt service of \$29,292,473 of which \$15,821,286 is principal and \$13,471,187 is interest. This represents a decrease of \$71,492,130. In 2021, the County issued the NAV Revenue

Improvement Notes, Series 2021 and the IST Revenue Improvement Notes, Series 2021 for the purpose of financing certain capital projects. Also, the Port Authority issued the Port Taxable Refunding Bonds, Series 2021 for the purpose of refunding the Port Authority Revenue Refunding Bonds, Series 2012A and 2012B.



## Summary of Outstanding Debt by Category



(In Millions)

- Revenue Refunding & Improvement Bonds
- Revenue & Rev Improvements Notes/Loan
- Revenue & Refunding Bonds
- Loans / Notes (Equip & Oper)



## Summary of Outstanding Debt by Category

<b>COUNTY ISSUED DEBT SERVICE</b>	<b>Amount Outstanding</b>	<b>Allocation Percentage</b>
<b>General Government</b>		
Revenue Improvement Note/Loan	\$ 38,132,064	10.23%
Revenue Refunding & Improvement Bonds	80,625,000	21.62%
Revenue Refunding Bonds	8,020,000	2.15%
	<u>\$ 126,777,064</u>	<u>34.00%</u>
<b>Public Utilities</b>		
Revenue Refunding & Improvement Bonds	\$ 148,970,000	39.96%
Revenue Refunding Bonds	57,830,000	15.51%
	<u>\$ 206,800,000</u>	<u>55.47%</u>
<b>Total County Issued Debt</b>	<b>\$ 333,577,064</b>	<b>89.47%</b>
<b>NON-COUNTY ISSUED DEBT SERVICE</b>		
<b>Port Authority</b>		
Loans (Equipment and Operations)	\$ 3,211,282	0.86%
Revenue Refunding Bonds	35,055,000	9.40%
Revenue Notes	994,428	0.27%
	<u>\$ 39,260,710</u>	<u>10.53%</u>
<b>Total Non-County Issued Debt</b>	<b>\$ 39,260,710</b>	<b>10.53%</b>
<b>Total Issued Debt</b>	<b>\$ 372,837,774</b>	<b>100.0%</b>

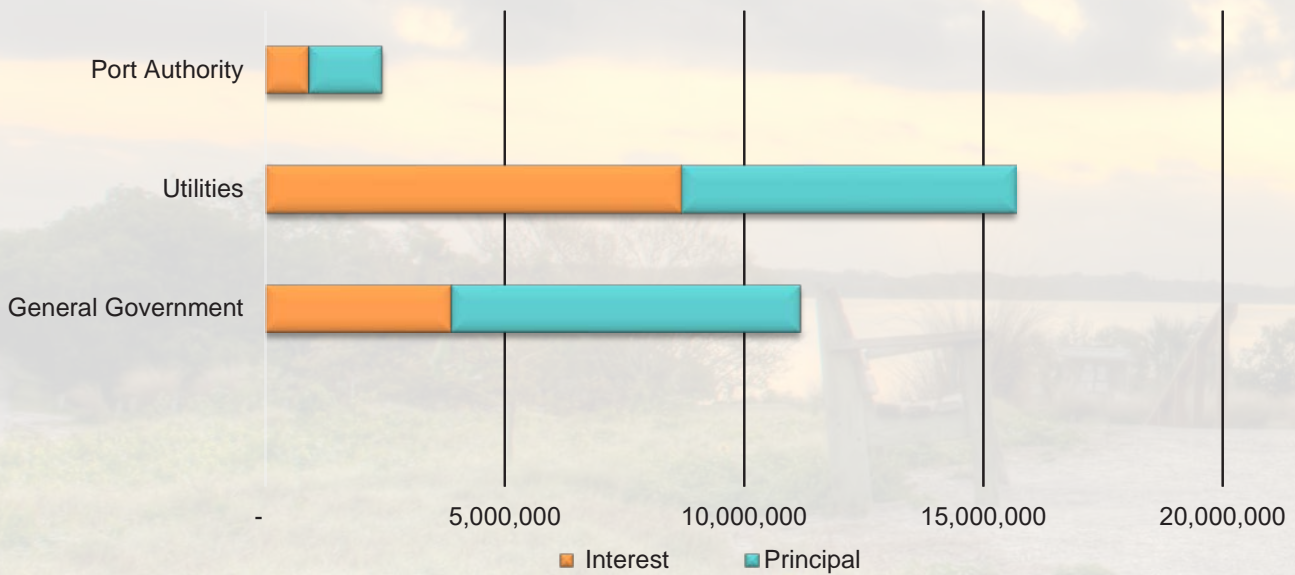
## Summary of Debt Service for FY22

For the FY22 adopted budget, total debt service for the year contains \$15,821,286 principal payments and \$13,471,187 interest expense.

The breakdown of category for debt service is as follows:

	Principal	Interest	Total
General Government	\$ 7,291,667	\$ 3,880,131	\$ 11,171,798
Utilities	6,995,000	8,678,813	15,673,813
Port Authority	1,534,619	912,243	2,446,862
<b>Total</b>	<b>\$ 15,821,286</b>	<b>\$ 13,471,187</b>	<b>\$ 29,292,473</b>

### Debt Service 2022



## Fiscal Year 2022 Summary of Principal & Interest Payments

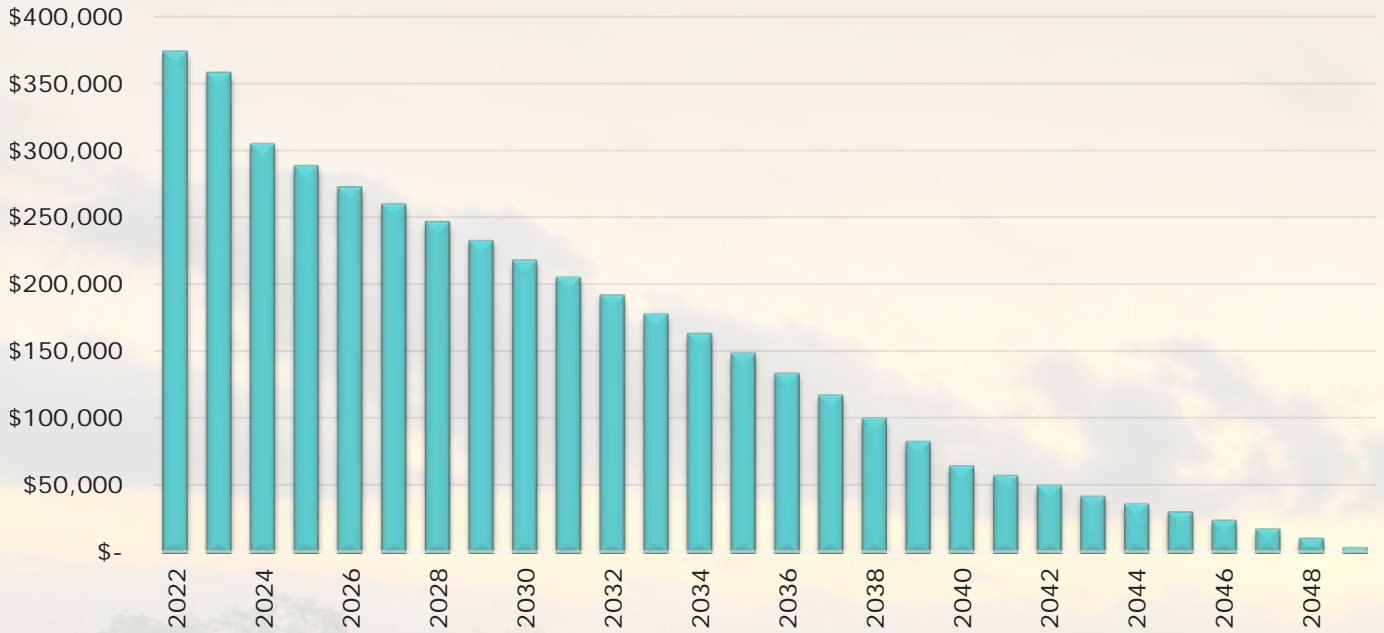
Obligation Name	Beginning Principal Balance	Principal Payments/ Changes	Ending Principal Balance	2022 Interest Payments	2022 Total Payments
Revenue Refunding and Improvement Bonds 2013	\$ 20,870,000	\$ (2,255,000)	\$ 18,615,000	\$ 922,000	\$ 3,177,000
Revenue Improvement Bonds 2016	12,040,000	(2,575,000)	9,465,000	209,496	2,784,496
Revenue Improvement Notes Series 2018	47,715,000	(1,410,000)	46,305,000	2,089,900	3,499,900
Revenue Improvement Refunding Series 2019	8,020,000	(385,000)	7,635,000	401,000	786,000
Manatee County School Board Loan 2018	2,000,000	(666,667)	1,333,333	153,313	819,980
NAV Revenue Improvement Notes Series 2021 <sup>(2)</sup>	13,514,738	-	13,514,738	39,058	39,058
IST Revenue Improvement Notes Series 2021 <sup>(2)</sup>	22,617,326	-	22,617,326	65,364	65,364
<b>Total General Government</b>	<b>\$ 126,777,064</b>	<b>\$ (7,291,667)</b>	<b>\$ 119,485,397</b>	<b>\$ 3,880,131</b>	<b>\$ 11,171,798</b>
Public Utilities System Revenue Bonds 2011	5,400,000	(2,635,000)	2,765,000	270,000	2,905,000
Public Utilities System Rev & Improvement Bonds 2015	74,275,000	-	74,275,000	3,155,550	3,155,550
Public Utilities System Rev Refunding Bonds 2017	52,430,000	(2,770,000)	49,660,000	2,479,150	5,249,150
Public Utilities System Revenue Improvement Bonds 2018	74,695,000	(1,590,000)	73,105,000	2,774,113	4,364,113
<b>Total Public Utilities</b>	<b>\$ 206,800,000</b>	<b>\$ (6,995,000)</b>	<b>\$ 199,805,000</b>	<b>\$ 8,678,813</b>	<b>\$ 15,673,813</b>
Port Authority Revenue Note 2014B	994,428	(323,664)	670,764	27,302	350,966
Port Authority FDOT State Infrastructure Loan 2007	1,181,966	(251,361)	930,605	23,639	275,000
Port Authority FDOT State Infrastructure Loan 2017 <sup>(1)</sup>	2,029,316	(209,594)	1,819,722	59,256	268,850
Port Authority Taxable Revenue Refunding Bonds 2021 <sup>(2)</sup>	35,055,000	(750,000)	34,305,000	802,046	1,552,046
<b>Total Port</b>	<b>\$ 38,266,282</b>	<b>\$ (1,210,955)</b>	<b>\$ 37,055,327</b>	<b>\$ 884,941</b>	<b>\$ 2,095,896</b>
<b>Grand Totals</b>	<b>\$ 371,843,346</b>	<b>\$ (15,497,622)</b>	<b>\$ 356,345,724</b>	<b>\$ 13,443,885</b>	<b>\$ 28,941,507</b>

(1) The Port Authority FDOT State Infrastructure Loan 2017 increases as projects are completed.

(2) The beginning balance incorporates these new debt issuances

# Outstanding Debt and Annual Debt Service - Countywide

## Outstanding Debt Principal Only (expressed in thousands)

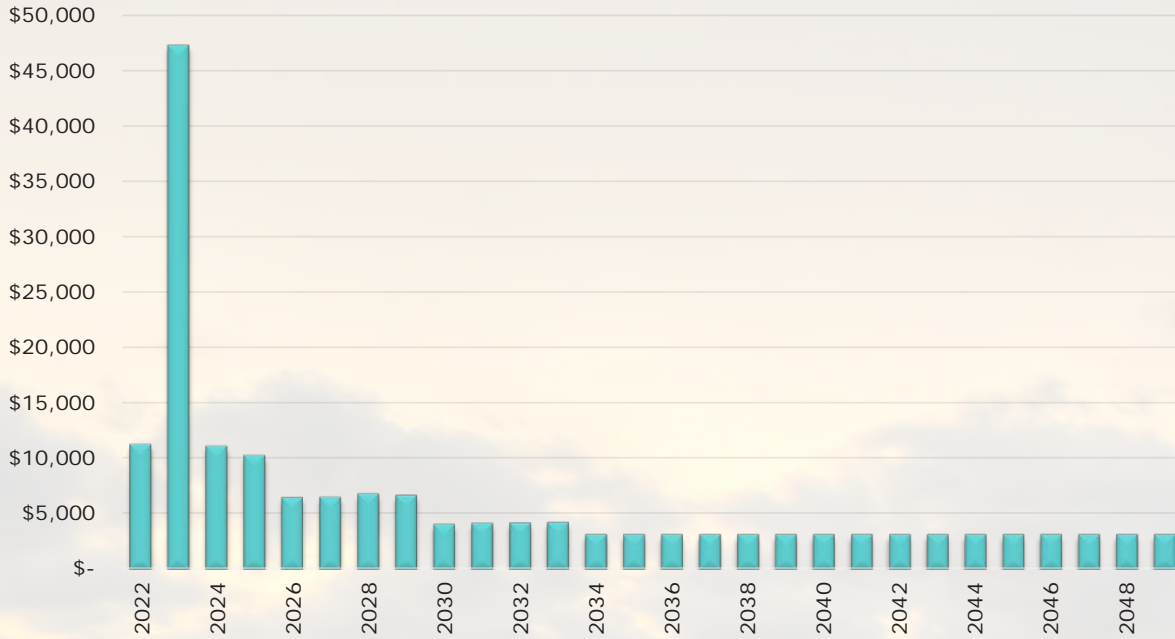


## Total Debt Service (expressed in thousands)

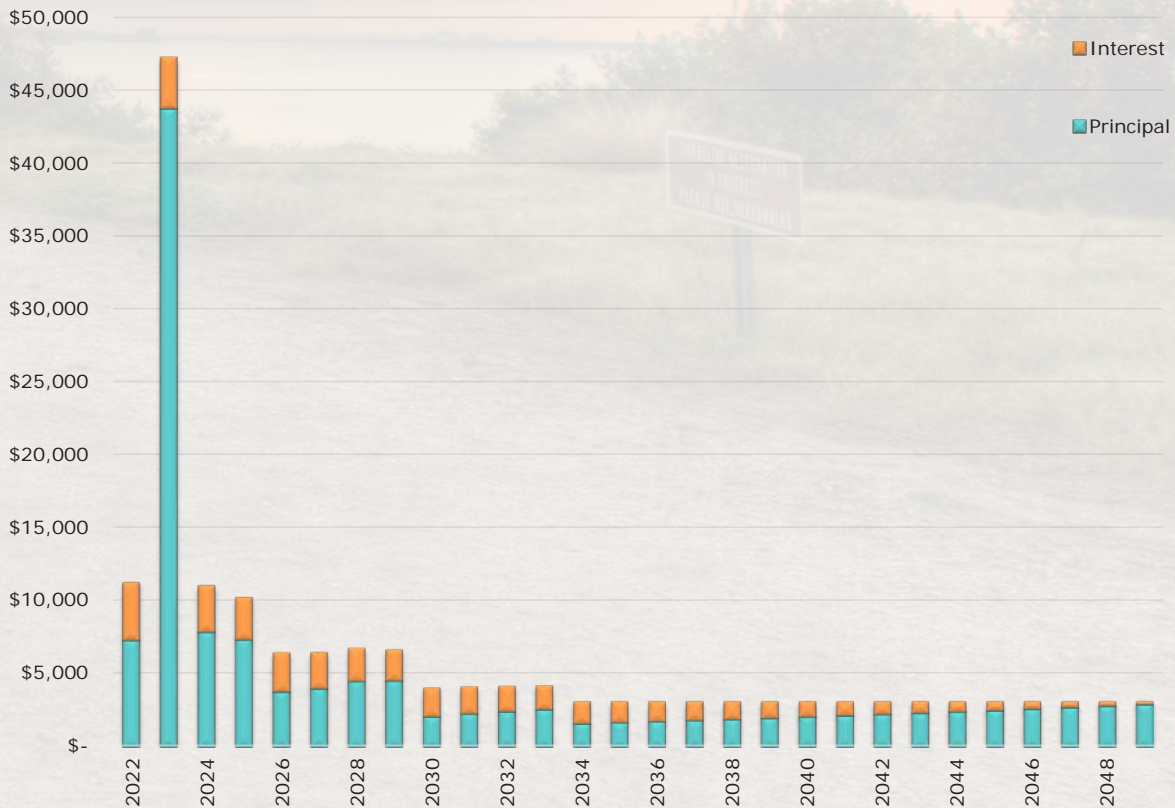


# General Government Debt

## General Government Outstanding Debt Principal Only (expressed in thousands)

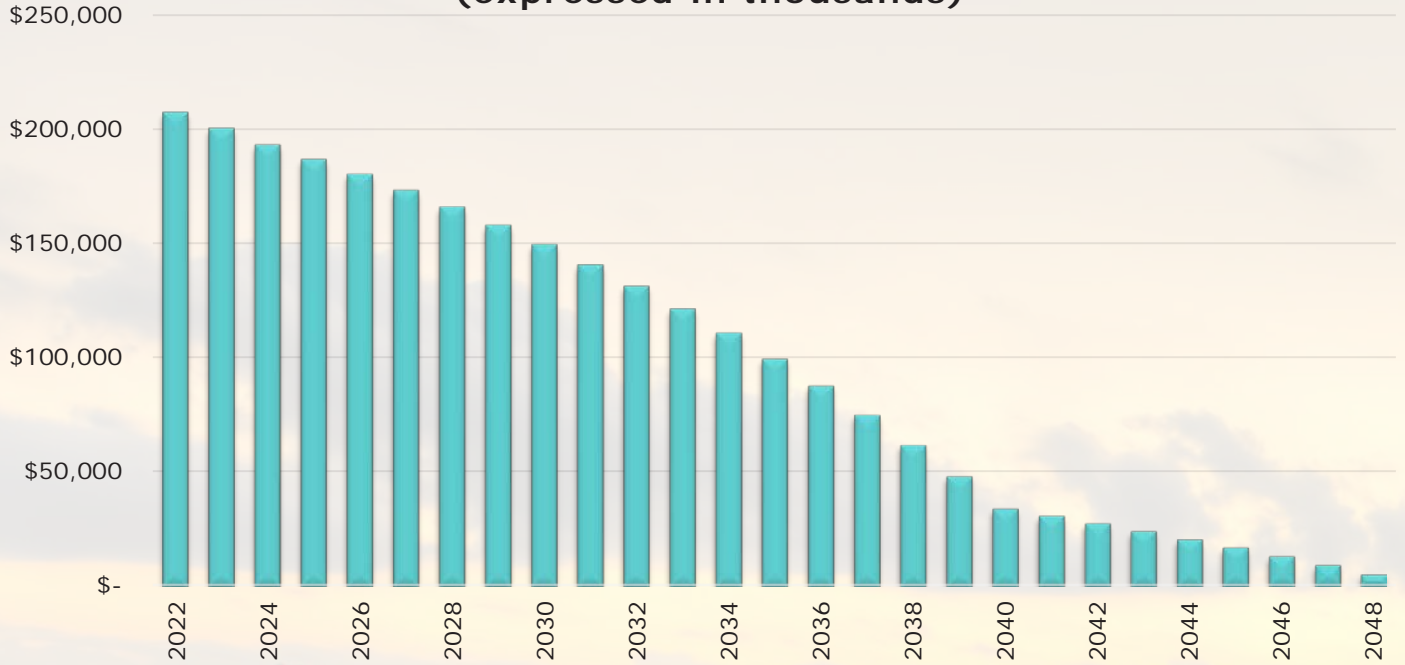


## General Government Debt Service (expressed in thousands)

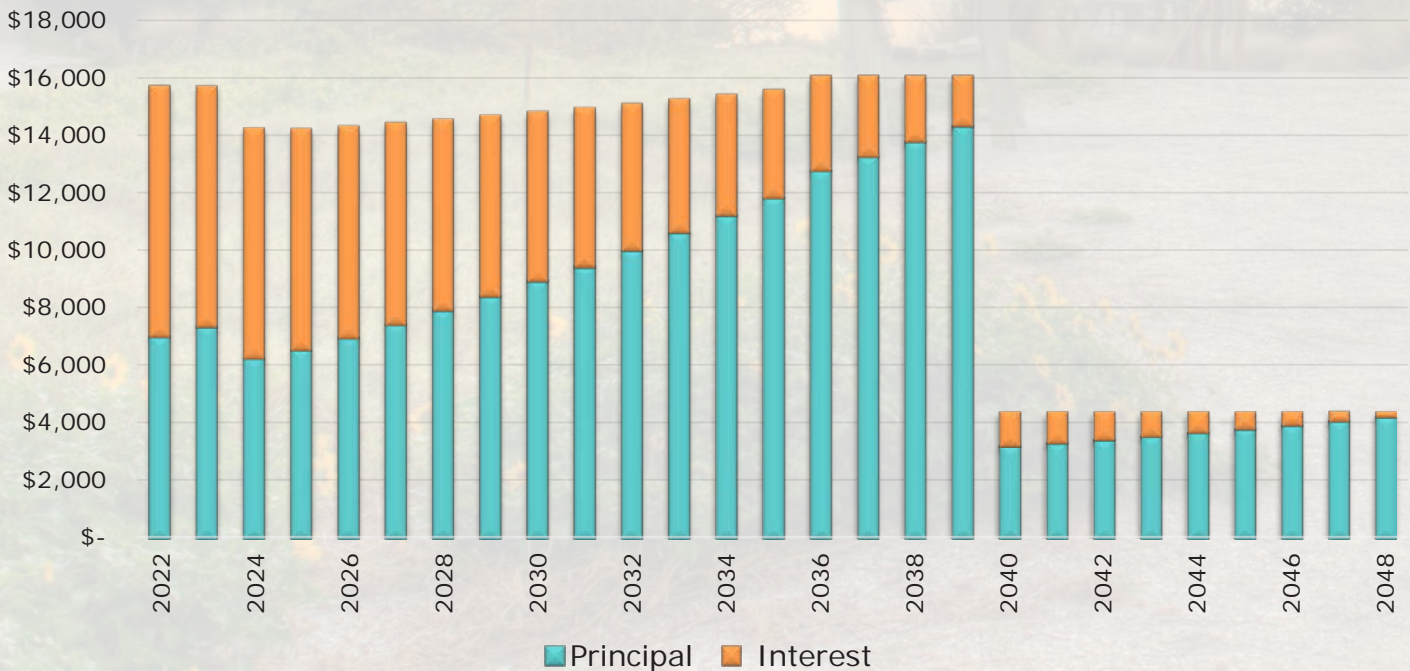


# Public Utilities System Debt

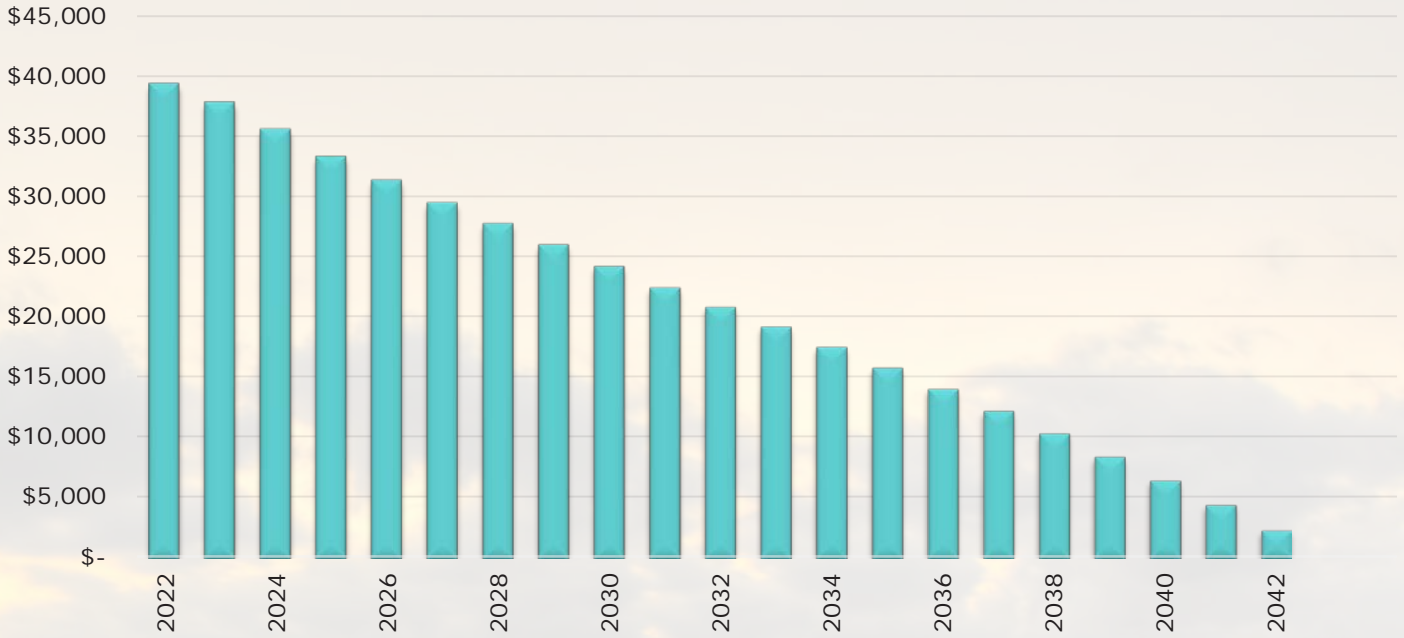
## Public Utilities System Outstanding Debt Principal Only (expressed in thousands)



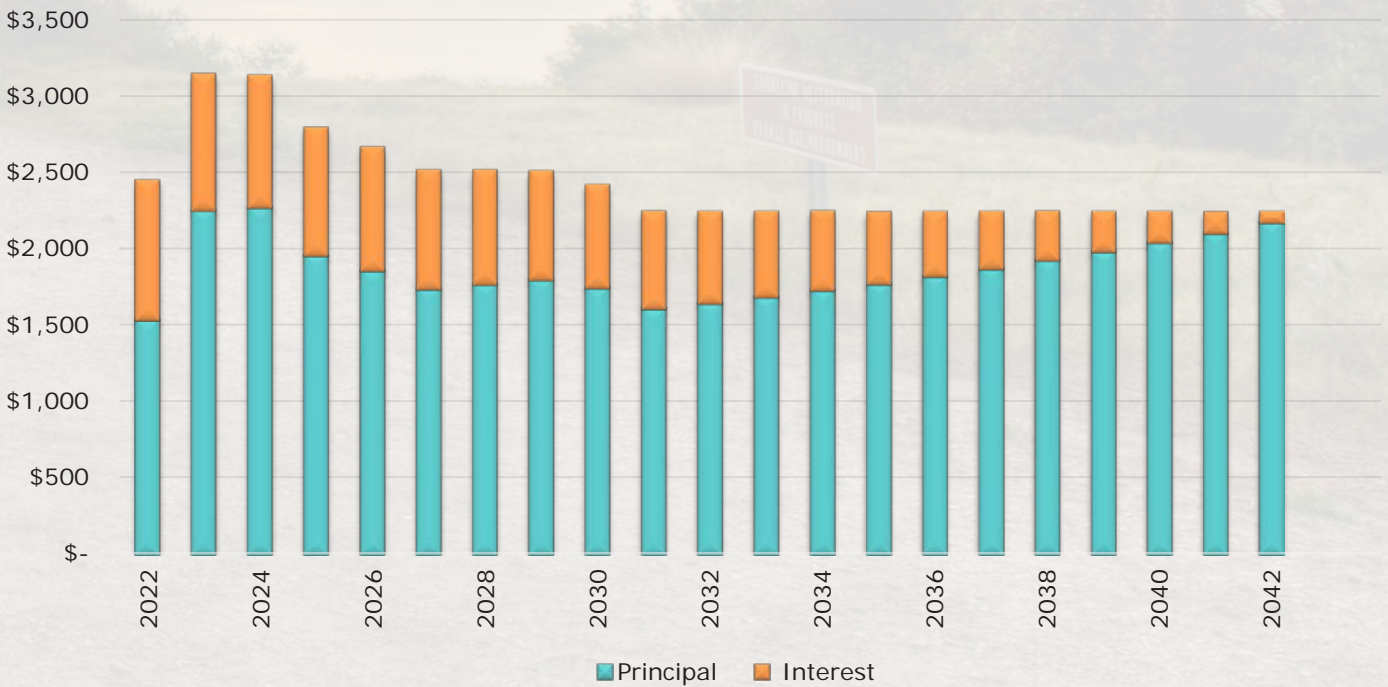
## Public Utilities System Debt Service (expressed in thousands)



### Port Authority Outstanding Debt Principal Only (expressed in thousands)



### Port Authority Debt Service (expressed in thousands)



## Schedule of Future Debt Service Payments

Bond / Note Issue	FY2023	FY2024	FY2025	FY2026	FY2027
<b>Obligation Name</b>					
Revenue Refunding and Improvement Bonds 2013	\$ 3,179,250	\$ 3,180,750	\$ 3,176,250	\$ 2,910,750	\$ 2,907,000
Revenue Improvement Bonds 2016	2,784,691	2,784,103	4,252,732	-	-
Revenue Improvement and Refunding Bonds 2019	3,499,400	3,495,400	1,867,900	2,562,900	2,563,150
Revenue Refunding Bonds 2019	816,750	840,000	866,000	884,500	915,750
Manatee County School Board Loan 2011	689,867	678,266	-	-	-
NAV Revenue Improvement Notes Series 2021	13,542,453	-	-	-	-
IST Revenue Improvement Notes Series 2021	22,663,708	-	-	-	-
<b>Total General Government</b>	<b>\$ 47,176,118</b>	<b>\$ 10,978,519</b>	<b>\$ 10,162,882</b>	<b>\$ 6,358,150</b>	<b>\$ 6,385,900</b>
Public Utilities System Rev Ref Bonds 2011	\$ 2,903,250	\$ -	\$ -	\$ -	\$ -
Public Utilities System Rev & Improv Bonds 2015	3,155,550	4,605,550	4,688,050	4,782,800	4,903,800
Public Utilities System Rev Ref Bonds 2017	5,240,650	5,240,650	5,128,400	5,129,150	5,127,150
Public Utilities System Rev Improv Bonds 2018	4,364,613	4,361,113	4,363,613	4,361,613	4,360,113
<b>Total Public Utilities</b>	<b>\$ 15,664,063</b>	<b>\$ 14,207,313</b>	<b>\$ 14,180,063</b>	<b>\$ 14,273,563</b>	<b>\$ 14,391,063</b>
Port Authority FDOT State Infrastructure Loan 2007	\$ 275,000	\$ 275,000	\$ 275,000	\$ 148,874	\$ -
Port Authority Revenue Notes 2014B	350,965	342,591	-	-	-
Port Authority FDOT State Infrastructure Loan 2017	268,850	268,850	268,850	268,850	268,850
Port Authority Taxable Revenue Ref Bonds Series 2021	2,245,223	2,243,880	2,244,904	2,244,282	2,244,812
<b>Total Port</b>	<b>\$ 3,140,038</b>	<b>\$ 3,130,321</b>	<b>\$ 2,788,754</b>	<b>\$ 2,662,006</b>	<b>\$ 2,513,662</b>
<b>Grand Totals</b>	<b>\$ 65,980,219</b>	<b>\$ 28,316,153</b>	<b>\$ 27,131,699</b>	<b>\$ 23,293,719</b>	<b>\$ 23,290,625</b>



## Schedule of Future Debt Service Payments

FY2028	FY2029	FY2030	FY2031	FY2032	FY2033-49	TOTAL
\$ 3,172,250	\$ 3,177,550	\$ -	\$ -	\$ -	\$ -	\$ 21,703,800
-	-	-	-	-	-	9,821,526
2,561,650	2,558,400	2,998,400	2,999,400	2,997,150	50,961,600	79,065,350
949,000	819,000	943,750	1,035,750	1,071,250	1,107,750	10,249,500
-	-	-	-	-	-	1,368,133
-	-	-	-	-	-	13,542,453
-	-	-	-	-	-	22,663,708
\$ 6,682,900	\$ 6,554,950	\$ 3,942,150	\$ 4,035,150	\$ 4,068,400	\$ 52,069,350	\$ 158,414,469
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,903,250
5,019,300	5,154,050	5,281,550	5,425,550	5,569,300	64,346,550	112,932,050
5,132,150	5,133,400	5,135,650	5,128,400	5,131,650	15,388,600	66,915,850
4,363,863	4,364,963	4,362,163	4,363,763	4,360,325	69,798,107	113,424,249
\$ 14,515,313	\$ 14,652,413	\$ 14,779,363	\$ 14,917,713	\$ 15,061,275	\$ 149,533,257	\$ 296,175,399
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	973,874
-	-	-	-	-	-	693,556
268,850	268,850	175,806	-	-	-	2,057,756
2,244,860	2,238,276	2,241,136	2,241,848	2,240,832	22,412,323	44,842,376
\$ 2,513,710	\$ 2,507,126	\$ 2,416,942	\$ 2,241,848	\$ 2,240,832	\$ 22,412,323	\$ 48,567,562
\$ 23,711,923	\$ 23,714,489	\$ 21,138,455	\$ 21,194,711	\$ 21,370,507	\$ 224,014,930	\$ 503,157,430

# Schedule of Debt Service Requirements

## GENERAL GOVERNMENT

### Revenue Refunding and Improvement Bonds, Series 2013

<b>Original Par:</b>	\$ 79,640,000	<b>Debt Repayment Schedule:</b>				
<b>Outstanding Par:</b>	\$ 20,870,000		<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Purpose:</b> Advance refund a portion of Rev Impr Bonds, Bond Series, 2004, Impr Bonds Series, 2006 and Rev Refunding and Impr Bonds 2004. Bond will fund capital improvements and/or reimburse the County for prior capital expenditures.			2022	\$ 2,255,000	\$ 922,000	\$ 3,177,000
			2023	2,370,000	809,250	3,179,250
			2024	2,490,000	690,750	3,180,750
			2025	2,610,000	566,250	3,176,250
			2026	2,475,000	435,750	2,910,750
			2027-2029	8,670,000	586,800	9,256,800
				\$ 20,870,000	\$ 4,010,800	\$ 24,880,800

### Revenue Improvement Bonds, Series 2016

<b>Original Par:</b>	\$ 35,295,000	<b>Debt Repayment Schedule:</b>				
<b>Outstanding Par:</b>	\$ 12,040,000		<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Purpose:</b> Funding New Money			2022	\$ 2,575,000	\$ 209,496	\$ 2,784,496
			2023	2,620,000	164,691	2,784,691
			2024	2,665,000	119,103	2,784,103
			2025	4,180,000	72,732	4,252,732
				\$ 12,040,000	\$ 566,022	\$ 12,606,022

### Manatee County School Board Loan, 2018

<b>Original Par:</b>	\$ 2,000,000	<b>Debt Repayment Schedule:</b>				
<b>Outstanding Par:</b>	\$ 2,000,000		<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Purpose:</b> Fort Hamer Road extension for new Parrish High School			2022	\$ 666,667	\$ 153,313	\$ 819,980
			2023	666,667	23,200	689,867
			2024	666,666	11,600	678,266
				\$ 2,000,000	\$ 188,113	\$ 2,188,113

### Revenue Improvement Refunding Bonds, Series 2019

<b>Original Par:</b>	\$ 48,590,000	<b>Debt Repayment Schedule:</b>				
<b>Outstanding Par:</b>	\$ 47,715,000		<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Purpose:</b> Refund the Revenue Improvement and Refunding Note, Series 2018 and finance transportation related capital improvement related to the 44th Avenue East - 45th Street - 44th Avenue Plaza East			2022	\$ 1,410,000	\$ 2,089,900	\$ 3,499,900
			2023	1,480,000	2,019,400	3,499,400
			2024	1,550,000	1,945,400	3,495,400
			2025	-	1,867,900	1,867,900
			2026	695,000	1,867,900	2,562,900
			2027-2031	4,920,000	8,761,000	13,681,000
			2032-2036	7,780,000	7,210,850	14,990,850
			2037-2041	9,700,000	5,290,300	14,990,300
			2042-2046	11,865,000	3,123,800	14,988,800
			2047-2049	8,315,000	673,800	8,988,800
				\$ 47,715,000	\$ 34,850,250	\$ 82,565,250

### Revenue Refunding Bonds, Series 2019

<b>Original Par:</b>	\$ 8,660,000	<b>Debt Repayment Schedule:</b>				
<b>Outstanding Par:</b>	\$ 8,020,000		<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Purpose:</b> Refund the Revenue Improvement and Refunding Note, Series 2018 and finance transportation related capital improvement related to the 44th Avenue East - 45th Street - 44th Avenue Plaza East			2022	\$ 385,000	\$ 401,000	\$ 786,000
			2023	435,000	381,750	816,750
			2024	480,000	360,000	840,000
			2025	530,000	336,000	866,000
			2026	575,000	309,500	884,500
			2027-2031	3,590,000	1,073,250	4,663,250
			2032-2033	2,025,000	154,000	2,179,000
				\$ 8,020,000	\$ 3,015,500	\$ 11,035,500

### NAV Revenue Improvement Notes Series 2021

<b>Original Par:</b>	\$ 4,928,900	<b>Debt Repayment Schedule:</b>				
<b>Outstanding Par:</b>	\$ 13,514,738		<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Purpose:</b> For the purposes of financing certain capital projects.			2022	\$ -	\$ 39,058	\$ 39,058
			2023	13,514,738	27,715	13,542,453
				\$ 13,514,738	\$ 66,772	\$ 13,581,510

### IST Revenue Improvement Notes Series 2021

<b>Original Par:</b>	\$ 15,475,422	<b>Debt Repayment Schedule:</b>				
<b>Outstanding Par:</b>	\$ 22,617,326		<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Purpose:</b> For the purposes of financing certain capital projects.			2022	\$ -	\$ 65,364	\$ 65,364
			2023	22,617,326	46,382	22,663,708
				\$ 22,617,326	\$ 111,746	\$ 22,729,072

# Schedule of Debt Service Requirements

## PUBLIC UTILITIES

### Public Utilities System Revenue Bonds, Series 2011

<b>Original Par:</b>	\$ 22,650,000	<b>Debt Repayment Schedule:</b>				
<b>Outstanding Par:</b>	\$ 5,400,000		<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
			2022	\$ 2,635,000	\$ 270,000	\$ 2,905,000
<b>Purpose:</b> Advance refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2003			2023	2,765,000	138,250	2,903,250
				<u>\$ 5,400,000</u>	<u>\$ 408,250</u>	<u>\$ 5,808,250</u>

### Public Utilities System Revenue & Improvement Bonds, Series 2015

<b>Original Par:</b>	\$ 91,485,000	<b>Debt Repayment Schedule:</b>				
<b>Outstanding Par:</b>	\$ 74,275,000		<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
			2022	\$ -	\$ 3,155,550	\$ 3,155,550
<b>Purpose:</b> Refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2006			2023	-	3,155,550	3,155,550
			2024	1,450,000	3,155,550	4,605,550
			2025	1,605,000	3,083,050	4,688,050
			2026	1,780,000	3,002,800	4,782,800
			2027-2031	12,270,000	13,514,250	25,784,250
			2032-2036	24,785,000	10,121,250	34,906,250
			2037-2039	32,385,000	2,624,600	35,009,600
				<u>\$ 74,275,000</u>	<u>\$ 41,812,600</u>	<u>\$ 116,087,600</u>

### Public Utilities System Revenue Refunding Bonds, Series 2017

<b>Original Par:</b>	\$ 55,075,000	<b>Debt Repayment Schedule:</b>				
<b>Outstanding Par:</b>	\$ 52,430,000		<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
			2022	\$ 2,770,000	\$ 2,479,150	\$ 5,249,150
<b>Purpose:</b> Refunded a portion of the Public utilities Revenue Improvement Bonds, Series 2010A & 2010B			2023	2,900,000	2,340,650	5,240,650
			2024	3,045,000	2,195,650	5,240,650
			2025	3,085,000	2,043,400	5,128,400
			2026	3,240,000	1,889,150	5,129,150
			2027-2031	18,810,000	6,846,750	25,656,750
			2032-2035	18,580,000	1,940,250	20,520,250
				<u>\$ 52,430,000</u>	<u>\$ 19,735,000</u>	<u>\$ 72,165,000</u>

### Public Utilities System Revenue Improvement Bonds, Series 2018

<b>Original Par:</b>	\$ 74,695,000	<b>Debt Repayment Schedule:</b>				
<b>Outstanding Par:</b>	\$ 74,695,000		<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
			2022	\$ 1,590,000	\$ 2,774,113	\$ 4,364,113
<b>Purpose:</b> Issued for the purpose of financing certain additions, extensions and improvements to the Utility System.			2023	1,670,000	2,694,613	4,364,613
			2024	1,750,000	2,611,113	4,361,113
			2025	1,840,000	2,523,613	4,363,613
			2026	1,930,000	2,431,613	4,361,613
			2027-2031	10,980,000	10,834,865	21,814,865
			2032-2036	12,950,000	8,859,325	21,809,325
			2037-2041	15,390,000	6,419,312	21,809,312
			2042-2046	18,320,000	3,492,215	21,812,215
			2047-2048	8,275,000	452,580	8,727,580
				<u>\$ 74,695,000</u>	<u>\$ 43,093,362</u>	<u>\$ 117,788,362</u>

# Schedule of Debt Service Requirements

## PORT AUTHORITY

Florida Department of Transportation, 2007 State Infrastructure Bank Loan - Port Authority

Original Par:	\$ 4,500,000	<b>Debt Repayment Schedule:</b>			
Outstanding Par:	\$ 1,181,966	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money		2022	\$ 251,361	\$ 23,639	\$ 275,000
		2023	256,388	18,612	275,000
		2024	261,516	13,484	275,000
		2025	266,746	8,254	275,000
		2026	145,955	2,919	148,874
				<u>\$ 1,181,966</u>	<u>\$ 66,908</u>

### Port Authority Revenue Note, Series 2014B

Original Par:	\$ 3,000,000	<b>Debt Repayment Schedule:</b>			
Outstanding Par:	\$ 994,428	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Refunding Port Logistic Loans		2022	\$ 323,664	\$ 27,302	\$ 350,966
		2023	334,153	16,812	350,965
		2024	336,611	5,980	342,591
			<u>\$ 994,428</u>	<u>\$ 50,094</u>	<u>\$ 1,044,522</u>

\*Refunded the Port Logistic Loan-2008  
\*Refunded the Port Logistic Loan-2010

Florida Department of Transportation, 2017 State Infrastructure Bank Loan - Port Authority

Original Par:	\$ 4,000,000	<b>Debt Repayment Schedule:</b>			
Outstanding Par:	\$ 2,029,316	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: New Money- To be used to finance a portion of the Berth Rehabilitation Project		2022	\$ 209,594	\$ 59,256	\$ 268,850
		2023	215,714	53,136	268,850
		2024	222,013	46,837	268,850
		2025	228,496	40,354	268,850
		2026	235,168	33,682	268,850
		2027-2029	918,331	64,025	982,356
			<u>\$ 2,029,316</u>	<u>\$ 297,290</u>	<u>\$ 2,326,606</u>

### Port Taxable Revenue Refunding Bond, Series 2021

Original Par:	\$ 35,055,000	<b>Debt Repayment Schedule:</b>			
Outstanding Par:	\$ -	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Issued for the purpose of refunding Port Authority Revenue Ref Bonds Series 2012A and Port Authority Revenue Ref Bonds Series 2012B		2022	\$ 750,000	\$ 802,046	\$ 1,552,046
		2023	1,445,000	800,223	2,245,223
		2024	1,450,000	793,880	2,243,880
		2025	1,460,000	784,904	2,244,904
		2026	1,475,000	769,282	2,244,282
		2027-2031	7,740,000	3,470,932	11,210,932
		2032-2036	8,650,000	2,556,755	11,206,755
		2037-2041	9,915,000	1,290,072	11,205,072
		2042	2,170,000	71,328	2,241,328
			<u>\$ 35,055,000</u>	<u>\$ 11,339,422</u>	<u>\$ 46,394,422</u>

**GRAND TOTAL \$ 372,837,774 \$ 159,612,129 \$ 532,449,903**

## Rating Agency Analysis

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Independent assessments of the relative credit worthiness of municipal securities are conducted by rating agencies. The agencies assign grades which are generally known as “Issuer Default Ratings” (IDRs) or also commonly known as Credit Ratings. The grades are based on a combination of letters and / or numbers that convey their assessment of the ability and willingness of a borrower to repay its debt in full and on time and they opine on an entity’s relative vulnerability to default on financial obligations. These grades are a critical driver in determining the cost of borrowed funds in the municipal bond market.

Moody’s Investors Service, Fitch Ratings and Standard and Poor’s Corporation are the three major rating agencies that rate municipal debt. However, Fitch Ratings and Moody’s have been primarily the rating agencies which have provided a rating assessment of credit worthiness for Manatee County. There are five primary factors that comprise their ratings:

- Economic conditions – stability of trends
- Debt history of county – debt and debt position
- Governmental/administration – leadership and organizational structure of the county
- Financial performance-current financial status and the history of financial reports
- Debt management-debt policies, including long-term planning

Each of the rating agencies has their own method of assigning a rating on the ability and willingness of a borrower to repay in full and on time. Issuers must pay a fee for the opportunity to have one or more rating agencies rate existing and proposed debt issuance. The following chart outlines how the ratings reflect credit worthiness, ranging from very strong securities to speculative and default situations and illustrates where Manatee County has been reaffirmed its rating by Moody’s and Fitch within their respective rating scales. On September 6, 2019 Manatee County, Florida was rated by Fitch rating agency, which assured the County’s strong credit rating of AAA for Advalorem Bonds and AA+ for Non-Advalorem Bonds. Our ratings are monitored annually by Moody’s and Fitch and in 2020 the County continues to have the same credit rating. On September 12, 2019 the County was upgraded rating from Aa2 to Aaa for Advalorem Bonds and to Aa1 for non-Advalorem Bonds by Moody’s rating agency. On July 22, 2021 Manatee County Public Utilities rate was reaffirmed by Fitch rating agency. On March 15, 2021 Manatee County Public Utilities rate was reaffirmed by Moody’s rating agency.

Where is MANATEE COUNTY Bond Ratings Rank - Based on the Fitch and Moody's Rating Scales

Bond Rating			
Grade	FitchRatings	Moody's	
Investment Grade	AAA	Aaa	Manatee County Advalorem Bonds
	AA+	Aa1	Manatee County Non-Advalorem Bonds
	AA+	Aa1	Manatee County Port Authority
	AAA	Aa1	Manatee County Public Utilities Bonds

Categories		Rating Grade Description		
FitchRatings	Moody's			
AAA	Aaa	Investment Grade (Low to Moderate Credit Risk)	Highest Grade Credit Demonstrates extremely strong capacity to meet its financial commitments. Lowest default risk and highly unlikely to be adversely affected by foreseeable events.	
AA+	Aa1		Very High Grade Credit Demonstrates very strong capacity to meet financial commitments. Very Low default risk and not significantly vulnerable to adverse business or economic conditions	
AA	Aa2		High Grade Credit Demonstrates strong capacity to meet its financial commitments, but its more susceptible to the adverse effect of changes in circumstances and economic conditions. Upper Medium grade and low default risk.	
AA-	Aa3		Good Grade Credit Demonstrates adequate capacity to meet financial commitments, but adverse business or economic conditions are more likely to impair this capacity. Medium-grade and low default Risk.	
A+	A1	Speculative Grade (Higher Level of Credit Risk)	Speculative Grade Credit Demonstrates to have elevated vulnerability to default risk., particularly in the event of adverse changes in business or economic conditions over time; however business or financial flexibility exists which supports the servicing of financial commitments.	
A	A2		Very Speculative Grade Credit Demonstrates to indicate that material default Risk is present, but a limited margin of safety remains. Financial Commitments are currently being met; however, capacity for continued payment is vulnerable to deterioration in the business and economic environment.	
A-	A3		Substantial Risks- In Default	Demonstrates that default is a real possibility, currently vulnerable and dependent on favorable business, financial and economic conditions to meet financial commitments. It has very weak creditworthiness.
BBB+	Baa1			Demonstrates to show that default seems probable, currently highly vulnerable to changes in business and economic conditions. It has very weak creditworthiness.
BBB	Baa2			Demonstrates that Default is imminent or inevitable. It has the weakest credit worthiness .
BBB-	Baa3			Demonstrates that issuer has experienced an uncured payment default on a bond, loan or other material financial obligation but which has not entered into bankruptcy filings, administration, receivership, liquidation or other formal winding-up procedure, or which has otherwise ceased business.
BB+	Ba1		Substantial Risks- In Default	Demonstrates that the issuer has entered into bankruptcy filings , administration, receivership , liquidation or other formal winding-up procedure or which has otherwise ceased business.
BB	Ba2			
BB-	Ba3			
B+	B1			
B	B2			
B-	B3			
CCC+	Caa1			
CCC	Caa2			
CCC-	Caa3			
CC	Ca			
C	C			
	RD			
D	D			



WILDLIFE RESTORATION  
IN PROGRESS  
PLEASE USE SIDEWALKS







# *Budget by Fund*



# Budget by Fund

## Fund Balance Policy

The fund balance analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30<sup>th</sup>. To this estimated beginning balance, projected revenues are added, and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not typically used for recurring expenditures but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available. As an exception to this policy, beginning in FY10, reserves above the amounts needed for operating cash and minimum fund balances were identified to allow for gradual downsizing of county government in response to declining property tax values.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons:

1. The balance projections reflect the policy of using one-time monies such as fund balances for one-time purchases (e.g., equipment, renovations and improvements, projects, etc.) Also, all projections are based on “cash” and exclude constitutional officer balances, and thus will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida Law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.
3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections may assume that reserves will be spent. When beginning balances were projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above may result in year-end balance projections that reflect a decreasing fund balance. This has been part of the historical budget stabilization plan; yet projected fund balances are estimated to be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.

Fund balances are the result of careful management of the balances which we have accumulated in the funds for Budget Stabilization purposes and for specific one-time expenditures. These expenditures are for planned uses of fund balance and we have been careful to make sure the balances are still at a strong level in each fund and meet cash flow, contingency and policy needs. Because of our efforts to only fund recurring expenditures from recurring revenues, fund balances that are being used to fund ongoing needs due to revenue reductions were brought to the attention of the Board with the understanding that future budgets will be reduced, or future revenue growth will be committed to replace reserves in the recurring revenue stream. The Utility System Funds are utilizing fund balance for system consulting projects, new and upgraded equipment, automation, and capital projects. A number of non-major funds also show decreases, but these are in line with planned uses of fund balance for nonrecurring items and they do not reduce the fund balances in any fund below appropriate levels or impact operating needs in those funds.

On May 25, 2010, the County Commission formally adopted a budget policy for Reserves which is included in the Reserves section of this document.

During FY11, the Government Accounting Standards Board (GASB) adopted GASB Statement 54, which revised guidelines for reporting fund balances. The Board of County Commissioners adopted fund classification guidelines reflecting Statement 54 at the November 21, 2011 Board meeting.

# Expenditures Matrix by Fund & Department

Fund	BCC/Admin	Cty Attorney	Financial Management	Neighbhd Services	Redevlpmnt & Econ Op	Property Mgmt
General Fund	\$ 3,421,655	\$ 2,955,053	\$ 3,371,853	\$ 4,522,246	\$ 1,666,390	\$ 16,815,685
Affordable Housing	-	-	-	-	1,411,431	-
Beach Erosion	-	-	-	-	-	-
Building Department	-	-	-	-	-	-
Cable Franchise Fees	-	-	-	-	-	-
Children's Services	-	-	-	967,549	-	-
Civic Center	-	-	-	-	-	-
County 5Ct Bd Voted Gas Tax & Projects	-	-	-	-	-	-
Court Technology Fees	-	-	-	-	-	-
Debt-2013 Revenue Ref and Improv Bonds	-	-	-	-	-	-
Debt-2016 Revenue Improv Bonds	-	-	-	-	-	-
Debt-2019 Revenue Improv Bonds	-	-	-	-	-	-
Debt-2019 Rev Refund Bonds	-	-	-	-	-	-
Debt-2018 Manatee County School Board Loan	-	-	-	-	-	-
Debt-NAV Revenue Improvement Notes 2021	-	-	-	-	-	-
Debt-IST Rev Improvement Notes 2021	-	-	-	-	-	-
NAV Revenue Improvement Note Capital Projects	-	-	-	-	-	-
IST Revenue Improvement Note Capital Projects	-	-	-	-	-	-
Debt-Utilities Debt Service	-	-	-	-	-	-
Dredging Assessments	-	-	-	-	-	-
EMS Trust & 911 Enhancement Fee	-	-	-	-	-	-
Florida Boating Improvements	-	-	-	-	-	-
Green Bridge Demolition	-	-	-	-	-	-
Impact Fee Administration	1,658,716	-	-	-	-	-
Internal Svcs-Central Stores	-	-	-	-	-	-
Internal Svcs-Automated Sys Maint	-	-	-	-	-	-
Internal Svcs-Fleet Services	-	-	-	-	-	-
Internal Svcs-Health Self Insurance	-	-	-	-	-	-
Internal Svcs-Self-Insurance	-	12,314,981	-	-	-	-
Internal Svcs-Telecommunications	-	-	-	-	-	-
Internal Svcs-Radio Communications	-	-	-	-	-	-
Invest Fee-Sewer Facility	-	-	-	-	-	-
Invest Fee-Water Facility	-	-	-	-	-	-
Library Services	-	-	-	7,853,134	-	-
Palm Aire MSTU	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	7,489,276
Participation Project	-	-	-	-	-	-
Phosphate Severance Tax	-	-	-	-	-	-
Port Authority & Debt Service	-	-	-	-	-	-
Projects-Beach Erosion Control	-	-	-	-	-	-
Projects-Building Capital	-	-	-	-	-	-
Projects-Gas Tax Capital	-	-	-	-	-	-
Projects-Highway Capital	-	-	-	-	-	-
Projects-Law Enf Impact Fees	-	-	-	-	-	-
Projects-Library Impact Fees	-	-	-	-	-	-
Projects-Parks Impact Fees	-	-	-	-	-	-
Projects-Infrastructure Parks Capital Projects	-	-	-	-	-	-
Projects- 2019 Rev Imp Refund Bonds Capital Projects	-	-	-	-	-	-
Projects-Public Safety Impact Fees	-	-	-	-	-	-
Projects-Infrastructure Public Safety Capital Projects	-	-	-	-	-	-
Projects-Roads Impact Fees	-	-	-	-	-	-
Projects-Roads/Bridges Maint	-	-	-	-	-	-
Projects-Infrastructure Transportation Capital Projects	-	-	-	-	-	-
Projects-Utilities Maint & Capital	-	-	-	-	-	-
Redevelopment Districts (Southwest & Port TIF)	-	-	-	55,249	2,948,738	-
Sarasota Manatee Metro Plan Org	-	-	-	-	-	-
Solid Waste/Debt, Capital & Imp Fees	-	-	-	-	-	-
Spec Law Enforc Trust-Fed /State	-	-	-	-	-	-
Stormwater Utility & Projects	-	-	-	-	-	-
Street Lighting Districts	-	-	-	-	-	-
Substance Abuse Treatment	-	-	-	-	-	-
Tourist Development Tax	-	-	-	-	-	836,333
Transit & Transit Capital	-	-	-	-	-	-
Transportation	-	-	-	-	150,000	638,345
Tree Trust Fund	-	-	-	-	-	-
Unincorporated MSTU	-	-	-	1,158,809	1,159,000	-
Utilities Operations	-	-	-	-	-	182,219
<b>Total</b>	<b>\$ 5,080,371</b>	<b>\$ 15,270,034</b>	<b>\$ 3,371,853</b>	<b>\$ 14,556,987</b>	<b>\$ 7,335,559</b>	<b>\$ 25,961,858</b>



# Expenditures Matrix by Fund & Department

Fund	PORT	Debt Service	Const. Officers	Non Dept / Misc/Other Agencies	Transfers	Capital Projects
General Fund	\$ -	\$ -	\$ 187,170,330	\$ 29,446,731	\$ 23,654,635	\$ -
Affordable Housing	-	-	-	-	-	-
Beach Erosion	-	-	99,441	350,000	871,661	-
Building Department	-	-	-	-	-	-
Cable Franchise Fees	-	-	-	-	-	-
Children's Services	-	-	428,972	12,683,085	-	-
Civic Center	-	-	-	-	-	-
County 5Ct Bd Voted Gas Tax & Projects	-	-	-	-	2,500,000	1,839,199
Court Technology Fees	-	-	180,435	1,074,585	-	-
Debt-2013 Revenue Ref and Improv Bonds	-	3,177,900	-	-	-	-
Debt-2016 Revenue Improv Bonds	-	2,785,396	-	-	-	-
Debt-2019 Revenue Improv Bonds	-	3,500,800	-	-	-	-
Debt-2019 Rev Refund Bonds	-	786,900	-	-	-	-
Debt-2018 Manatee County School Board Loan	-	819,980	-	-	-	-
Debt-NAV Revenue Improvement Notes 2021	-	14,245	-	-	-	-
Debt-IST Rev Improvement Notes 2021	-	46,731	-	-	-	-
NAV Revenue Improvement Note Capital Projects	-	-	-	-	-	8,335,838
IST Revenue Improvement Note Capital Projects	-	-	-	-	-	6,447,400
Debt-Utilities Debt Service	-	18,938,257	-	-	-	-
Dredging Assessments	-	-	3,121	-	-	-
EMS Trust & 911 Enhancement Fee	-	-	-	-	-	-
Florida Boating Improvements	-	-	-	-	-	-
Green Bridge Demolition	-	-	-	-	-	-
Impact Fee Administration	-	-	-	-	-	-
Internal Svcs-Central Stores	-	-	-	-	-	-
Internal Svcs-Automated Sys Maint	-	-	-	-	-	-
Internal Svcs-Fleet Services	-	-	-	-	-	-
Internal Svcs-Health Self Insurance	-	-	-	-	-	-
Internal Svcs-Self-Insurance	-	-	-	-	-	-
Internal Svcs-Telecommunications	-	-	-	-	-	-
Internal Svcs-Radio Communications	-	-	-	-	-	-
Invest Fee-Sewer Facility	-	-	-	-	1,453,923	3,213,872
Invest Fee-Water Facility	-	-	-	-	1,161,743	8,206,328
Library Services	-	-	276,028	-	3,500,000	-
Palm Aire MSTU	-	-	4,057	79,961	-	-
Parks and Recreation	-	-	382,479	-	-	-
Participation Project	-	-	10,310	-	2,052,316	-
Phosphate Severance Tax	-	-	-	-	-	-
Port Authority & Debt Service	12,369,880	2,446,862	-	-	2,446,862	-
Projects-Beach Erosion Control	-	-	-	-	-	-
Projects-Building Capital	-	-	-	-	1,165,853	8,840,000
Projects-Gas Tax Capital	-	-	-	-	882,972	3,130,354
Projects-Highway Capital	-	-	-	-	-	5,642,127
Projects-Law Enf Impact Fees	-	-	1,513,780	-	4,196,119	254,289
Projects-Library Impact Fees	-	-	-	-	900,000	1,500,000
Projects-Parks Impact Fees	-	-	-	-	7,960,000	6,719,194
Projects-Intrastructure Parks Capital Projects	-	-	-	-	3,516,697	873,991
Projects- 2019 Rev Imp Refund Bonds Capital Projects	-	-	-	-	-	50,646
Projects-Public Safety Impact Fees	-	-	-	-	1,407,151	861,000
Projects-Intrastructure Public Safety Capital Projects	-	-	-	-	4,853,886	10,514,656
Projects-Roads Impact Fees	-	-	-	-	17,569,880	14,217,297
Projects-Roads/Bridges Maint	-	-	-	-	3,210,000	-
Projects-Infrastructure Transportation Capital Projects	-	-	-	-	20,085,199	22,439,584
Projects-Utilities Maint & Capital	-	-	-	-	-	46,692,299
Redevelopment Districts (Southwest & Port TIF)	-	-	-	-	500,000	500,000
Sarasota Manatee Metro Plan Org	-	-	-	2,068,535	-	-
Solid Waste/Debt, Capital & Imp Fees	-	-	-	-	10,422,369	1,080,000
Spec Law Enforc Trust-Fed /State	-	-	-	-	-	-
Stormwater Utility & Projects	-	-	-	-	700,000	3,115,048
Street Lighting Districts	-	-	2,485	83,794	-	-
Substance Abuse Treatment	-	-	-	5,000	-	-
Tourist Development Tax	-	-	357,271	-	1,400,000	-
Transit & Transit Capital	-	-	-	-	-	-
Transportation	-	-	453,944	4,194,198	24,392,698	-
Tree Trust Fund	-	-	-	-	-	-
Unincorporated MSTU	-	-	594,723	840,328	17,303,868	-
Utilities Operations	-	-	1,916	-	63,591,427	-
<b>Total</b>	<b>\$ 12,369,880</b>	<b>\$ 32,517,071</b>	<b>\$ 191,479,292</b>	<b>\$ 50,826,217</b>	<b>\$ 221,699,259</b>	<b>\$ 154,473,122</b>

Subtotal Other Programs	Reserves - Capital	Reserves - Contingency Set Aside	Reserves - Salaries	Reserves - Cash Balance	Subtotal Reserves	Adopted Total
\$ 240,271,696	\$ -	\$ 17,586,802	\$ 5,472,630	\$ 70,874,467	\$ 93,933,899	\$ 421,524,178
\$ -	-	-	-	1,040,129	\$ 1,040,129	\$ 2,451,560
\$ 1,321,102	-	-	11,726	3,385,652	\$ 3,397,378	\$ 5,025,651
\$ -	-	-	591,202	4,776,994	\$ 5,368,196	\$ 17,479,512
\$ -	-	-	-	15,251	\$ 15,251	\$ 15,251
\$ 13,112,057	-	-	42,221	4,785,179	\$ 4,827,400	\$ 18,907,006
\$ -	-	150,000	77,980	698,414	\$ 926,394	\$ 3,695,730
\$ 4,339,199	1,450,147	-	-	2,820,614	\$ 4,270,761	\$ 12,709,960
\$ 1,255,020	-	-	13,083	947,649	\$ 960,732	\$ 2,215,752
\$ 3,177,900	-	-	-	111,986	\$ 111,986	\$ 3,289,886
\$ 2,785,396	-	-	-	46,187	\$ 46,187	\$ 2,831,583
\$ 3,500,800	-	-	-	63,512	\$ 63,512	\$ 3,564,312
\$ 786,900	-	-	-	17,654	\$ 17,654	\$ 804,554
\$ 819,980	-	-	-	-	\$ -	\$ 819,980
\$ 14,245	-	-	-	-	\$ -	\$ 14,245
\$ 46,731	-	-	-	-	\$ -	\$ 46,731
\$ 8,335,838	26,920,951	-	-	-	\$ 26,920,951	\$ 35,256,789
\$ 6,447,400	17,608,895	-	-	-	\$ 17,608,895	\$ 24,056,295
\$ 18,938,257	654,519	-	-	3,122,188	\$ 3,776,707	\$ 22,714,964
\$ 3,121	877,570	-	-	-	\$ 877,570	\$ 880,691
\$ -	-	-	69,337	1,758,097	\$ 1,827,434	\$ 3,666,831
\$ -	-	-	-	1,651,164	\$ 1,651,164	\$ 1,851,164
\$ -	-	-	-	365,359	\$ 365,359	\$ 365,359
\$ -	-	-	13,682	381,299	\$ 394,981	\$ 2,053,697
\$ -	-	-	10,742	2,801,738	\$ 2,812,480	\$ 7,516,943
\$ -	-	-	14,237	1,471,801	\$ 1,486,038	\$ 4,185,787
\$ -	-	-	242,554	4,200,695	\$ 4,443,249	\$ 21,322,610
\$ -	-	26,429,505	45,587	1,815,404	\$ 28,290,496	\$ 95,417,484
\$ -	-	-	31,152	8,184,697	\$ 8,215,849	\$ 20,530,830
\$ -	-	-	25,464	353,307	\$ 378,771	\$ 1,285,566
\$ -	-	-	55,283	1,503,138	\$ 1,558,421	\$ 3,671,319
\$ 4,667,795	49,718,855	-	-	-	\$ 49,718,855	\$ 54,386,650
\$ 9,368,071	41,070,071	-	-	-	\$ 41,070,071	\$ 50,438,142
\$ 3,776,028	-	916,352	443,480	4,123,122	\$ 5,482,954	\$ 17,112,116
\$ 84,018	-	-	-	566,587	\$ 566,587	\$ 650,605
\$ 382,479	-	2,855,690	544,315	3,698,813	\$ 7,098,818	\$ 23,596,807
\$ 2,062,626	-	-	-	100,922	\$ 100,922	\$ 2,163,548
\$ -	-	-	46,877	1,032,587	\$ 1,079,464	\$ 2,047,151
\$ 17,263,604	-	6,480,886	-	-	\$ 6,480,886	\$ 23,744,490
\$ -	6,787,387	-	-	-	\$ 6,787,387	\$ 6,787,387
\$ 10,005,853	5,161,033	-	-	-	\$ 5,161,033	\$ 15,166,886
\$ 4,013,326	1,778,353	-	-	-	\$ 1,778,353	\$ 5,791,679
\$ 5,642,127	11,195,439	-	-	-	\$ 11,195,439	\$ 16,837,566
\$ 5,964,188	5,177,139	-	-	-	\$ 5,177,139	\$ 11,141,327
\$ 2,400,000	1,003,477	-	-	-	\$ 1,003,477	\$ 3,403,477
\$ 14,679,194	3,141,743	-	-	-	\$ 3,141,743	\$ 17,820,937
\$ 4,390,688	4,456,183	-	-	-	\$ 4,456,183	\$ 8,846,871
\$ 50,646	16,735	-	-	-	\$ 16,735	\$ 67,381
\$ 2,268,151	1,504,526	-	-	-	\$ 1,504,526	\$ 3,772,677
\$ 15,368,542	990,773	-	-	-	\$ 990,773	\$ 16,359,315
\$ 31,787,177	37,165,633	-	-	-	\$ 37,165,633	\$ 68,952,810
\$ 3,210,000	-	-	258,021	4,354,582	\$ 4,612,603	\$ 12,930,321
\$ 42,524,783	12,473,990	-	-	-	\$ 12,473,990	\$ 54,998,773
\$ 46,692,299	2,589,684	-	-	-	\$ 2,589,684	\$ 57,053,983
\$ 1,000,000	208,911	21,717,799	60,209	1,730,428	\$ 23,717,347	\$ 27,860,954
\$ 2,068,535	-	-	-	-	\$ -	\$ 2,068,535
\$ 11,502,369	984,544	36,280,713	298,717	20,196,125	\$ 57,760,099	\$ 113,369,340
\$ -	-	1,860,844	-	-	\$ 1,860,844	\$ 1,860,844
\$ 3,815,048	4,492,636	-	307,272	1,923,750	\$ 6,723,658	\$ 18,905,437
\$ 86,279	-	-	-	58,565	\$ 58,565	\$ 144,844
\$ 5,000	-	-	-	93,686	\$ 93,686	\$ 98,686
\$ 1,757,271	2,000,000	-	95,907	11,646,342	\$ 13,742,249	\$ 25,924,377
\$ -	-	-	-	2,693,039	\$ 2,693,039	\$ 13,417,064
\$ 29,040,840	-	750,000	1,513,851	15,821,225	\$ 18,085,076	\$ 72,327,481
\$ -	-	-	-	1,103,851	\$ 1,103,851	\$ 1,103,851
\$ 18,738,919	-	500,000	763,708	8,866,381	\$ 10,130,089	\$ 44,153,626
\$ 63,593,343	-	-	2,486,058	65,433,137	\$ 67,919,195	\$ 231,562,597
\$ 663,364,841	\$ 239,429,194	\$ 115,528,591	\$ 13,535,295	\$ 260,635,717	\$ 629,128,797	\$ 1,767,040,755

# Comparison of Budgeted Expenditures by Fund

Fund	FY21 Adopted Budget	FY22 Adopted Budget	Difference	% Change
General Fund (Including 14th Street and South County CRA Funds)	\$ 401,988,698	\$ 421,524,178	\$ 19,535,480	4.86%
911 Enhancement Fee Fund	3,132,082	3,666,831	534,749	17.07%
Affordable Housing Subsidy Fund	2,176,886	2,451,560	274,674	12.62%
Assessment Project Funds	3,117,688	3,044,239	(73,449)	-2.36%
Automated Systems Maintenance Fund	2,483,904	4,185,787	1,701,883	68.52%
Beach Erosion Control Tourist Tax & Capital Projects Fund	8,474,768	11,813,038	3,338,270	39.39%
Building Capital Projects Funds	1,385,509	11,615,712	10,230,203	738.37%
Building Department Fund	20,237,797	17,479,512	(2,758,285)	-13.63%
Children's Services Tax Fund	15,491,426	18,907,006	3,415,580	22.05%
Communications Fund	1,030,215	1,285,566	255,351	24.79%
Convention Center Fund	4,673,147	3,695,730	(977,417)	-20.92%
Court Technology Fee Fund	1,614,562	2,215,752	601,190	37.24%
Debt Service Funds	16,371,037	11,371,291	(4,999,746)	-30.54%
Fleet & Fuel Services Funds	30,676,236	28,839,553	(1,836,683)	-5.99%
Florida Boating Improvement Program Fund	1,392,627	1,851,164	458,537	32.93%
Gas Tax Capital Projects Funds	10,257,630	8,970,170	(1,287,460)	-12.55%
Gas Tax Road Maintenance Funds	18,101,764	22,350,935	4,249,171	23.47%
Green Bridge Demolition Fund	369,201	365,359	(3,842)	-1.04%
Health Self Insurance Fund	94,692,382	95,417,484	725,102	0.77%
Highway Capital Projects Funds	4,132,990	17,015,802	12,882,812	311.71%
Impact Fee Administration Fund	1,743,771	2,053,697	309,926	17.77%
Infrastructure Sales Tax Operating & Capital Projects Funds	49,887,096	139,518,043	89,630,947	179.67%
Law Enforcement Impact Fee Funds	4,418,274	11,141,327	6,723,053	152.16%
Library Capital Projects Fund	49,370	3,551,174	3,501,804	7092.98%
Library Funds	16,369,509	17,112,116	742,607	4.54%
Library Impact Fee Fund	1,661,667	3,403,477	1,741,810	104.82%
Metropolitan Planning Organization (MPO) Fund	1,795,878	2,068,535	272,657	15.18%
Miscellaneous Funds (Less Than \$100,000)	158,429	219,877	61,448	38.79%
Palm Aire Landscape MSTU Fund	555,860	650,605	94,745	17.04%
Parks & Recreation Capital Projects Fund	261,914	-	(261,914)	-100.00%
Parks & Recreation Fund	23,160,831	23,596,807	435,976	1.88%
Parks Impact Fee Funds and Capital Projects Funds	12,000,626	17,820,937	5,820,311	48.50%
Phosphate Severance Tax Fund	2,786,814	2,047,151	(739,663)	-26.54%
Port Authority & Debt Service	20,984,642	23,744,490	2,759,848	13.15%
Port TIF Fund	729,350	1,005,620	276,270	37.88%
Public Safety Impact Fee & Capital Projects Funds	2,860,356	3,772,677	912,321	31.90%
Radio Fund	2,795,902	3,671,319	875,417	31.31%
Roads Impact Fee Project Funds	44,646,056	68,952,810	24,306,754	54.44%
Self Insurance Fund	20,337,304	20,530,830	193,526	0.95%
Solid Waste Capital Projects Fund	2,651,538	2,064,544	(586,994)	-22.14%
Solid Waste Operating & Debt Service Funds	108,077,958	111,304,796	3,226,838	2.99%
Special Law Enforcement Trust Funds	1,146,956	1,860,844	713,888	62.24%
Stormwater Operating & Capital Improvement Funds	25,640,319	18,905,437	(6,734,882)	-26.27%
Street Lighting Districts Funds	138,196	144,844	6,648	4.81%
SW TIF Operating and Capital Projects Funds	23,348,044	26,749,394	3,401,350	14.57%
Tourist Development Tax Fund	15,119,815	25,924,377	10,804,562	71.46%
Transit Operating & Capital Funds	13,687,662	13,417,064	(270,598)	-1.98%
Transportation Trust Fund	70,693,220	72,327,481	1,634,261	2.31%
Tree Trust Fund	388,281	1,103,851	715,570	184.29%
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	36,152,287	44,153,626	8,001,339	22.13%
Utilities Capital Projects Funds	102,655,763	152,977,354	50,321,591	49.02%
Utilities Maintenance Projects Fund	12,631,156	9,555,940	(3,075,216)	-24.35%
Water & Sewer Operating & Debt Service Funds	251,015,490	253,623,042	2,607,552	1.04%
<b>Totals</b>	<b>\$ 1,512,350,883</b>	<b>\$ 1,767,040,755</b>	<b>\$ 254,689,872</b>	<b>16.84%</b>

\* Note: The Port Authority is presented at adoption of the budget



## General Fund (Including 14th Street and South County CRA Funds)

The General Fund is used to account for all financial resources of the county except those required to be accounted for in another fund. Other funds are established based on legal requirements and generally accepted accounting principles for government entities as set forth by the Governmental Accounting Standards Board (GASB).

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash Carryover	116,248,333	104,556,335	102,813,294	70,874,466
<b>Subtotal</b>	<b>116,248,333</b>	<b>104,556,335</b>	<b>102,813,294</b>	<b>70,874,466</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	198,666,660	220,348,796	230,225,473	246,341,256
Other Taxes	2,691,513	2,538,596	2,653,260	2,732,858
Licenses and permits	1,087,676	920,250	950,250	950,250
Intergovernmental	50,441,983	48,039,812	54,407,201	55,627,506
Charges for services	32,349,294	28,748,658	35,898,086	35,901,086
Fines and forfeitures	531,489	500,500	500,500	500,500
Interest income	2,322,734	2,500,000	500,000	500,000
Contributions	1,398,209	1,249,141	1,460,189	1,460,189
Miscellaneous	4,368,632	3,189,421	4,135,500	4,135,500
Operating grants	798,773	0	0	0
Transfers from other funds	6,116,645	4,798,948	4,516,948	4,516,948
Less Statutory 5%	0	(15,401,759)	(16,536,523)	(17,407,457)
<b>Subtotal</b>	<b>300,773,608</b>	<b>297,432,363</b>	<b>318,710,884</b>	<b>335,258,636</b>
<b>Total Sources</b>	<b>417,021,941</b>	<b>401,988,698</b>	<b>421,524,178</b>	<b>406,133,102</b>

## General Fund (Including 14th Street and South County CRA Funds)

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Budgeted Expenditures by Department in this fund:</b>				
County Administration	3,067,654	3,284,313	3,421,655	3,421,655
Clerk of Circuit Court	8,035,953	8,273,484	8,539,554	8,539,554
Property Appraiser	5,199,940	5,537,035	5,857,126	5,857,126
Sheriff	142,124,100	147,539,390	159,352,294	159,352,294
Supervisor of Elections	2,875,948	2,511,530	2,601,032	2,601,032
Tax Collector	9,913,413	9,979,782	10,820,324	10,950,679
County Attorney	2,936,590	2,964,159	2,955,053	2,955,053
Financial Management	2,568,993	2,857,146	3,371,853	3,192,253
Human Resources	1,593,831	1,791,923	1,963,731	1,963,731
Information Technology Dept	11,190,917	11,367,177	11,821,507	11,945,282
Public Defender	111,695	113,190	202,382	202,382
Public Safety	30,651,997	34,475,171	39,067,776	39,235,974
States Attorney	296,680	274,435	334,626	334,626
Court Administrator	739,656	735,575	764,493	764,493
General Government	6,266,754	7,279,737	7,796,531	7,834,589
Court Costs	1,041,128	1,131,725	1,194,951	1,197,451
Parks&NaturalResourcesDept	1,488,951	1,685,087	1,712,687	1,674,117
Property Management Dept	15,320,681	15,447,990	16,815,685	16,950,025
Neighborhood Services Dept	21,626,861	23,151,259	23,568,664	23,508,327
Redevelop&EconomicOpportunity	745,328	1,222,178	1,666,390	1,369,827
Guardian Ad Litem	57,013	114,937	107,330	107,330
<b>Subtotal</b>	<b>267,854,083</b>	<b>281,737,223</b>	<b>303,935,644</b>	<b>303,957,800</b>

## General Fund (Including 14th Street and South County CRA Funds)

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to Child Svc Tax Fund	838,252	838,252	838,252	838,252
Transfer to Parks & Rec Fd	20,000	0	0	0
Transfer to MPO	26,229	15,265	32,480	32,480
Transfer to PictownStLightDistrict	1,200	1,400	1,500	1,550
Transfer toTropicalHrbrLightDist	0	0	300	400
Transfer to SunnyShoresMSBU	1,527	1,800	1,800	2,000
Tranfers to Grant Fund	225,744	0	0	0
Transfer to Impact Fee Admin 2007	0	0	500,000	500,000
Transfer to SF:HernandoAveStreetLights	0	100	100	200
Transfer to Court Technology	0	350,000	0	0
Transfer to SylvanOaksLightDistr	80	1,700	1,200	1,300
Transfer to ApolloPkStLightDistrict	123	300	300	100
Transfer to RevRef/Imp Bds 2013	6,975,504	4,875,576	1,747,238	1,748,475
Transfer to Rev Imp Note 2013	(573)	0	0	0
Transfer to Rev Impr Bond-2014	145,325	0	0	0
Transfer to Rev Impr Bond-2016	2,226,060	1,102,044	1,102,430	1,102,360
Transfer to Rev Impr Note-2016	1,783	0	0	0
Transfer to RvRefundBonds 2019	728,000	763,250	786,000	816,750
Transfer to NAV Rev Improvement Note 2021	0	0	14,245	10,108
Transfer to Highway Capital Projects	0	0	3,000,000	0
Transfer to Build Cap Projects	4,133,628	1,000,000	10,500,000	0
Transfer to Pub Safety Impact Fee	84,632	0	0	0
Transfer to Port Operating	446,500	446,500	446,500	446,500
Transfer to Motor Pool Fund	74,000	0	0	0
Transfer to AutomatedSystemsMaint	542,000	0	0	0
Transfer to Radio-PubSfty	103,366	400,000	400,000	400,000
Transfer to OakwoodStLightDistrict	1,451	3,000	200	1,400
Transfer to Port TIF	168,321	248,450	254,057	254,057
Transfer to Southwest TIF	5,639,186	7,009,322	4,028,033	4,028,033
Transfer to InfraPubSftyLawEnCapPrj	250	0	0	0
Transfer to InfraPk/CommFacilCapPrj	2,800	0	0	0
<b>Subtotal</b>	<b>22,385,388</b>	<b>17,056,959</b>	<b>23,654,635</b>	<b>10,183,965</b>

## General Fund (Including 14th Street and South County CRA Funds)

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Reserves &amp; Set Aside Amounts:</b>				
Boards Reserve Contingency	0	1,050,000	500,000	500,000
Reserves - Econ Dev/Livable Manatee	0	500,000	500,000	500,000
Reserves - Special Counsel	0	150,000	150,000	150,000
Reserves - Department Shortfall	0	170,000	170,000	170,000
Reserves - Grant Match/Elderly/Slosberg	0	601,798	705,934	705,934
Reserves - Sustainable Camera Model	0	50,000	50,000	50,000
Reserves - Debt Service	0	1,500,000	6,129,801	6,129,801
Reserves - Drug Court Grant Shortfall	0	193,751	166,660	166,660
Reserves- Bishop Shelter (PMD)	0	0	579,466	401,966
Reserves- Bishop Shelter (PS)	0	0	3,248,762	2,083,956
Reserves- CRA's	0	0	531,179	101,633
Reserves-IT Ent. Network/ Enhance Data	0	0	780,000	780,000
Reserves- Environmental Lands Millage	0	0	4,075,000	0
Reserves - Sheriff	0	1,500,000	0	0
Reserves - NonProfit Adults (3%)	0	35,000	0	0
Reserves - Onbase	0	150,000	0	0
Reserves - Fiber Optic Expansion	0	175,000	0	0
Sheriff Requested Reserves	0	2,457,667	0	0
FY21 RV estimates- St.Revenue Sharing	0	1,062,984	0	0
FY21 RV Estimates- Comm Svcs Tax	0	57,266	0	0
FY21 RV Estimates-Half-Cent	0	3,016,817	0	0
Salary Adjustment (2.9% & 1%)	0	2,849,864	4,780,314	6,841,892
Health Insurance Adjustment 8%	0	46,424	596,322	596,322
Reserves salaries- Constitutional SOE	0	0	95,994	191,988
Health Insurance Credit Employee	0	65,602	0	0
Cash Balance - Operating	0	61,351,729	68,885,848	65,112,684
Budget Stabilization	0	19,710,614	1,988,619	7,508,501
Reserve- Disaster Recovery	0	6,500,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>103,194,516</b>	<b>93,933,899</b>	<b>91,991,337</b>
<b>Total Uses</b>	<b>290,239,471</b>	<b>401,988,698</b>	<b>421,524,178</b>	<b>406,133,102</b>

For Constitutional Officers, the amounts on this report include support costs paid by the County in addition to the Constitutional Officers budget.

\*Estimates of encumbrances, prior year rollovers, and returns of constitutional officers will be added to the budget later in the process, when more accurate projections can be made. These items are excluded from the net budget in order to avoid double counting of prior year items.

## 911 Enhancement Fee Fund

Fees charged to telephone and cell phone users to partially cover the cost of operating the 911 emergency communications division of Public Safety are accounted for in this fund. County Telecommunicators answer all 911 calls for Manatee County and several municipalities.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	1,619,364	1,470,149	1,891,363	1,758,096
<b>Subtotal</b>	<b>1,619,364</b>	<b>1,470,149</b>	<b>1,891,363</b>	<b>1,758,096</b>
<b>Revenues to be received during Fiscal Year:</b>				
Other Taxes	1,964,138	1,720,000	1,850,000	1,850,000
Interest income	18,807	29,403	18,914	17,581
Less Statutory 5%	0	-87,470	-93,446	-93,379
<b>Subtotal</b>	<b>1,982,946</b>	<b>1,661,933</b>	<b>1,775,468</b>	<b>1,774,202</b>
<b>Total Sources</b>	<b><u>3,602,310</u></b>	<b><u>3,132,082</u></b>	<b><u>3,666,831</u></b>	<b><u>3,532,298</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Safety	1,601,610	1,705,649	1,824,419	1,813,419
Building & Development Service	0	13,593	14,978	14,978
<b>Subtotal</b>	<b>1,601,610</b>	<b>1,719,242</b>	<b>1,839,397</b>	<b>1,828,397</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment	0	41,622	60,953	81,980
Health Insurance Adjustment 8%	0	0	8,384	8,384
Health Insurance Credit Employee	0	1,010	0	0
Reserves- Budget Stabilization	0	1,017,833	1,390,218	1,247,858
Cash Balance- Operating	0	352,375	367,879	365,679
<b>Subtotal</b>	<b>0</b>	<b>1,412,840</b>	<b>1,827,434</b>	<b>1,703,901</b>
<b>Total Uses</b>	<b><u>1,601,610</u></b>	<b><u>3,132,082</u></b>	<b><u>3,666,831</u></b>	<b><u>3,532,298</u></b>

## Affordable Housing Subsidy Fund

This fund was created to provide funds that enable the County to subsidize owner occupied affordable housing by paying a portion of impact fees due on eligible properties. The money has been provided via a transfer from the General Fund; unspent balances may be transferred back to the General Fund if needed as a secondary source of budget stabilization money.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	3,241,075	2,123,951	1,933,195	1,040,129
<b>Subtotal</b>	<b>3,241,075</b>	<b>2,123,951</b>	<b>1,933,195</b>	<b>1,040,129</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	46,137	55,721	19,332	10,401
Transfers from other funds	0	0	500,000	500,000
Less Statutory 5%	0	-2,786	-967	-520
<b>Subtotal</b>	<b>46,137</b>	<b>52,935</b>	<b>518,365</b>	<b>509,881</b>
<b>Total Sources</b>	<b><u>3,287,212</u></b>	<b><u>2,176,886</u></b>	<b><u>2,451,560</u></b>	<b><u>1,550,010</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Redevelop&EconomicOpportunity	514,504	1,401,672	1,411,431	1,054,805
<b>Subtotal</b>	<b>514,504</b>	<b>1,401,672</b>	<b>1,411,431</b>	<b>1,054,805</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance	0	280,334	208,026	99,041
Stabilization	0	494,880	832,103	396,164
<b>Subtotal</b>	<b>0</b>	<b>775,214</b>	<b>1,040,129</b>	<b>495,205</b>
<b>Total Uses</b>	<b><u>514,504</u></b>	<b><u>2,176,886</u></b>	<b><u>2,451,560</u></b>	<b><u>1,550,010</u></b>

## Assessment Project Funds

These funds account for the assessment revenue received from road paving and dredging assessment projects.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	2,863,531	2,952,343	2,939,035	978,491
<b>Subtotal</b>	<b>2,863,531</b>	<b>2,952,343</b>	<b>2,939,035</b>	<b>978,491</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	39,772	59,047	29,391	9,785
Assessments	17,611	115,000	81,350	82,741
Less Statutory 5%	0	-8,702	-5,537	-4,627
<b>Subtotal</b>	<b>57,382</b>	<b>165,345</b>	<b>105,204</b>	<b>87,899</b>
<b>Total Sources</b>	<b><u>2,920,913</u></b>	<b><u>3,117,688</u></b>	<b><u>3,044,239</u></b>	<b><u>1,066,390</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	757	13,100	13,431	13,772
<b>Subtotal</b>	<b>757</b>	<b>13,100</b>	<b>13,431</b>	<b>13,772</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to RevRef/Imp Bds 2013	26,736	18,688	6,698	6,702
Tr to Highway Capital Projects	0	0	2,045,618	0
<b>Subtotal</b>	<b>26,736</b>	<b>18,688</b>	<b>2,052,316</b>	<b>6,702</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance- Assessment Projects	0	5,740	3,402	3,464
Cash Balance- Dredging Assessments	0	897,542	877,570	916,005
Budget Stabilization	0	2,182,618	97,520	126,447
<b>Subtotal</b>	<b>0</b>	<b>3,085,900</b>	<b>978,492</b>	<b>1,045,916</b>
<b>Total Uses</b>	<b><u>27,493</u></b>	<b><u>3,117,688</u></b>	<b><u>3,044,239</u></b>	<b><u>1,066,390</u></b>

Capital project funds include multi-year project budgets carried over from previous years and are not reflected above.

## Automated Systems Maintenance Fund

This fund accounts for the user charges and costs of recovery and maintenance for County PC network system operations.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	573,152	347,931	1,918,106	1,471,802
<b>Subtotal</b>	<b>573,152</b>	<b>347,931</b>	<b>1,918,106</b>	<b>1,471,802</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	2,069,937	2,241,434	2,367,852	2,392,794
Interest income	11,721	6,959	19,181	14,718
Transfers from other funds	550,482	0	0	0
Less Statutory 5%	0	-112,420	-119,352	-120,376
<b>Subtotal</b>	<b>2,632,141</b>	<b>2,135,973</b>	<b>2,267,681</b>	<b>2,287,136</b>
<b>Total Sources</b>	<b><u>3,205,293</u></b>	<b><u>2,483,904</u></b>	<b><u>4,185,787</u></b>	<b><u>3,758,938</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Information Technology Dept	2,138,582	2,260,387	2,699,749	2,898,025
<b>Subtotal</b>	<b>2,138,582</b>	<b>2,260,387</b>	<b>2,699,749</b>	<b>2,898,025</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment	0	8,235	11,844	16,365
Health Insurance Adjustment 8%	0	0	2,393	2,393
Health Insurance Credit Employee	0	277	0	0
Cash Balance - 20%	0	0	542,797	583,356
Cash Balance - Budget Stabilization	0	0	929,004	258,799
ASM-Operating	0	215,005	0	0
<b>Subtotal</b>	<b>0</b>	<b>223,517</b>	<b>1,486,038</b>	<b>860,913</b>
<b>Total Uses</b>	<b><u>2,138,582</u></b>	<b><u>2,483,904</u></b>	<b><u>4,185,787</u></b>	<b><u>3,758,938</u></b>

Actual prior year's fund summary results do not include depreciation (a non-cash expense) or capitalized computer replacement equipment which are reflected in the annual financial statements per financial guidelines.



## Beach Erosion Control Tourist Tax & Capital Projects Fund

One cent of the Tourist Development Tax is used for beach renourishment and maintenance. Monies are transferred from the special revenue fund to the Beach Erosion Control Capital Projects fund to account for beach renourishment projects which are also included on this report. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	11,686,205	6,384,083	8,900,091	6,898,639
<b>Subtotal</b>	<b>11,686,205</b>	<b>6,384,083</b>	<b>8,900,091</b>	<b>6,898,639</b>
<b>Revenues to be received during Fiscal Year:</b>				
Other Taxes	2,943,335	2,187,112	2,977,259	3,066,577
Interest income	95,710	13,609	89,001	68,987
Miscellaneous	1,934	0	0	0
Transfers from other funds	9,368,253	0	0	0
Less Statutory 5%	0	-110,036	-153,313	-156,779
<b>Subtotal</b>	<b>12,409,232</b>	<b>2,090,685</b>	<b>2,912,947</b>	<b>2,978,785</b>
<b>Total Sources</b>	<b><u>24,095,437</u></b>	<b><u>8,474,768</u></b>	<b><u>11,813,038</u></b>	<b><u>9,877,424</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
County Administration	54,465	0	0	0
Financial Management	438,407	446,545	449,441	452,425
Parks&NaturalResourcesDept	11,283,128	231,244	307,171	307,171
<b>Subtotal</b>	<b>11,776,000</b>	<b>677,789</b>	<b>756,612</b>	<b>759,596</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to Rev Impr Bond-2016	684,360	869,939	871,661	870,225
Tr to Beach Erosion Control	9,368,253	0	0	0
<b>Subtotal</b>	<b>10,052,613</b>	<b>869,939</b>	<b>871,661</b>	<b>870,225</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment	0	7,813	10,907	15,069
Health Insurance Adjustment 8%	0	0	819	819
Health Insurance Credit Employee	0	98	0	0
Cash Balance - Beach Erosion Capital	0	5,510,078	3,512,987	3,336,010
Cash Balance - Operating	0	311,128	328,000	329,142
Budget Stabilization	0	904,373	3,057,652	4,356,213
Reserves - Capital Projects - Beach	0	193,550	3,274,400	210,350
<b>Subtotal</b>	<b>0</b>	<b>6,927,040</b>	<b>10,184,765</b>	<b>8,247,603</b>
<b>Total Uses</b>	<b><u>21,828,613</u></b>	<b><u>8,474,768</u></b>	<b><u>11,813,038</u></b>	<b><u>9,877,424</u></b>

## Building Capital Projects Funds

These funds accounts for general government capital improvements. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	1,050,040	385,509	1,042,352	5,109,859
<b>Subtotal</b>	<b>1,050,040</b>	<b>385,509</b>	<b>1,042,352</b>	<b>5,109,859</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	171,006	0	77,221	42,968
Transfers from other funds	4,273,628	1,000,000	10,500,000	0
Less Statutory 5%	0	0	-3,861	-2,149
<b>Subtotal</b>	<b>4,444,634</b>	<b>1,000,000</b>	<b>10,573,360</b>	<b>40,819</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Sources</b>	<b><u>5,494,674</u></b>	<b><u>1,385,509</u></b>	<b><u>11,615,712</u></b>	<b><u>5,150,678</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Convention and Visitors Bureau	11,453	0	0	0
Human Resources	0	550,000	0	0
Information Technology Dept	5,396,944	0	3,090,000	0
Public Safety	248,198	0	0	0
General Government	70,820	0	0	0
Property Management Dept	1,545,400	0	2,250,000	0
Building & Development Service	111,493	0	0	0
<b>Subtotal</b>	<b>7,384,307</b>	<b>550,000</b>	<b>5,340,000</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	150,977	0	0	0
Tran to Unincrp Srvs Fund	738,463	0	0	0
Tran to Building Dept Fund	392,068	0	0	0
Trans to Health Self Ins	0	500,000	1,165,853	0
<b>Subtotal</b>	<b>1,281,508</b>	<b>500,000</b>	<b>1,165,853</b>	<b>0</b>
<b>Total Uses</b>	<b><u>8,665,815</u></b>	<b><u>1,385,509</u></b>	<b><u>11,615,712</u></b>	<b><u>5,150,678</u></b>

## Building Department Fund

The Manatee County Building and Development Services department is responsible for the safety and welfare of the general public by ensuring that review and inspection of permitted activity is in compliance with the Florida Building Code.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	12,570,623	13,920,349	7,357,122	4,776,994
<b>Subtotal</b>	<b>12,570,623</b>	<b>13,920,349</b>	<b>7,357,122</b>	<b>4,776,994</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	6,509,257	5,917,526	10,010,513	10,381,842
Charges for services	41,160	0	0	0
Fines and forfeitures	41,547	27,843	68,650	69,337
Interest income	174,682	278,407	73,571	47,770
Miscellaneous	355,834	288,322	364,566	376,073
Transfers from other funds	523,023	130,955	130,955	130,955
Less Statutory 5%	0	-325,605	-525,865	-543,751
<b>Subtotal</b>	<b>7,645,503</b>	<b>6,317,448</b>	<b>10,122,390</b>	<b>10,462,226</b>
<b>Total Sources</b>	<b><u>20,216,126</u></b>	<b><u>20,237,797</u></b>	<b><u>17,479,512</u></b>	<b><u>15,239,220</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Building & Development Service	9,926,708	11,192,883	12,111,316	11,765,648
<b>Subtotal</b>	<b>9,926,708</b>	<b>11,192,883</b>	<b>12,111,316</b>	<b>11,765,648</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to Motor Pool Fund	93,000	0	0	0
<b>Subtotal</b>	<b>93,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Salary	0	333,837	519,192	709,271
Health Insurance Adjustment 8%	0	0	72,010	72,010
Health Insurance Credit Employee	0	8,057	0	0
Cash Balance - 20%	0	2,306,955	2,540,504	2,509,386
Reserves - Budget Stabilization	0	6,396,065	2,236,490	182,905
<b>Subtotal</b>	<b>0</b>	<b>9,044,914</b>	<b>5,368,196</b>	<b>3,473,572</b>
<b>Total Uses</b>	<b><u>10,019,708</u></b>	<b><u>20,237,797</u></b>	<b><u>17,479,512</u></b>	<b><u>15,239,220</u></b>

## Children's Services Tax Fund

This fund is a special revenue fund used to account for the Children's Services tax levy and corresponding operating and contract service costs of children's programs. Revenues are generated by .3333 millage assessment on property tax values. When the tax was enacted, the ordinance states that the revenues generated are not to supplant items that were currently funded. \$838,252 for substance abuse prevention was funded from the General Fund before the tax was enacted; this amount is now transferred to the Children's Services Tax Fund each year.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	1,343,090	1,438,717	3,861,269	4,785,179
<b>Subtotal</b>	<b>1,343,090</b>	<b>1,438,717</b>	<b>3,861,269</b>	<b>4,785,179</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	12,507,032	13,872,210	14,916,634	15,960,799
Interest income	88,293	37,745	38,613	47,660
Miscellaneous	27,749	0	0	0
Transfers from other funds	838,252	838,252	838,252	838,252
Less Statutory 5%	0	-695,498	-747,762	-800,423
<b>Subtotal</b>	<b>13,461,325</b>	<b>14,052,709</b>	<b>15,045,737</b>	<b>16,046,288</b>
<b>Total Sources</b>	<b><u>14,804,415</u></b>	<b><u>15,491,426</u></b>	<b><u>18,907,006</u></b>	<b><u>20,831,467</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Neighborhood Services Dept	12,977,977	13,331,509	14,079,606	14,080,947
<b>Subtotal</b>	<b>12,977,977</b>	<b>13,331,509</b>	<b>14,079,606</b>	<b>14,080,947</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustments	0	25,559	36,628	50,611
Health Insurance Adjustment 8%	0	0	5,593	5,593
Health Insurance Credit Employee	0	586	0	0
Cash Balance- Children's Services	0	2,133,772	2,824,366	2,827,430
Budget Stabilization	0	0	1,960,813	3,866,886
<b>Subtotal</b>	<b>0</b>	<b>2,159,917</b>	<b>4,827,400</b>	<b>6,750,520</b>
<b>Total Uses</b>	<b><u>12,977,977</u></b>	<b><u>15,491,426</u></b>	<b><u>18,907,006</u></b>	<b><u>20,831,467</u></b>

## Communications Fund

This fund accounts for the user charges and costs of the centralized telephone system.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	248,731	169,723	405,125	353,306
<b>Subtotal</b>	<b>248,731</b>	<b>169,723</b>	<b>405,125</b>	<b>353,306</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	821,321	902,387	918,000	919,404
Interest income	2,537	3,394	8,780	8,794
Less Statutory 5%	0	-45,289	-46,339	-46,410
<b>Subtotal</b>	<b>823,858</b>	<b>860,492</b>	<b>880,441</b>	<b>881,788</b>
<b>Total Sources</b>	<u><b>1,072,589</b></u>	<u><b>1,030,215</b></u>	<u><b>1,285,566</b></u>	<u><b>1,235,094</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>				
Information Technology Dept	878,177	892,274	906,795	915,295
<b>Subtotal</b>	<b>878,177</b>	<b>892,274</b>	<b>906,795</b>	<b>915,295</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment	0	15,591	22,539	31,143
Health Insurance Adjustment 8%	0	0	2,925	2,925
Health Insurance Credit Employee	0	374	0	0
Cash Balance - 20%	0	121,976	185,867	189,288
Budget Stabilization	0	0	167,440	96,443
<b>Subtotal</b>	<b>0</b>	<b>137,941</b>	<b>378,771</b>	<b>319,799</b>
<b>Total Uses</b>	<u><b>878,177</b></u>	<u><b>1,030,215</b></u>	<u><b>1,285,566</b></u>	<u><b>1,235,094</b></u>

## Convention Center Fund

The Convention Center and Crosley Estate are funded by self-generating revenues and transfers from the Tourist Development Tax Fund.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	2,565,111	2,465,729	1,170,031	848,415
<b>Subtotal</b>	<b>2,565,111</b>	<b>2,465,729</b>	<b>1,170,031</b>	<b>848,415</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	945,353	1,597,579	1,759,750	1,811,600
Interest income	46,679	49,315	11,700	8,484
Contributions	7	50	0	0
Miscellaneous	34,951	45,075	45,075	45,075
Transfers from other funds	600,000	600,000	800,000	1,100,000
Less Statutory 5%	0	-84,601	-90,826	-93,258
<b>Subtotal</b>	<b>1,626,989</b>	<b>2,207,418</b>	<b>2,525,699</b>	<b>2,871,901</b>
<b>Total Sources</b>	<b><u>4,192,100</u></b>	<b><u>4,673,147</u></b>	<b><u>3,695,730</u></b>	<b><u>3,720,316</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Convention and Visitors Bureau	2,542,391	2,605,063	2,769,336	2,769,786
<b>Subtotal</b>	<b>2,542,391</b>	<b>2,605,063</b>	<b>2,769,336</b>	<b>2,769,786</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Contingency - Civic Center	0	150,000	150,000	150,000
Salary Adjustment	0	41,333	68,207	89,530
Health Insurance Adjustment 8%	0	0	9,773	9,773
Health Insurance Credit Employee	0	1,000	0	0
Cash Balance - 20%	0	529,479	599,463	603,818
Budget Stabilization	0	1,346,272	98,951	97,409
<b>Subtotal</b>	<b>0</b>	<b>2,068,084</b>	<b>926,394</b>	<b>950,530</b>
<b>Total Uses</b>	<b><u>2,542,391</u></b>	<b><u>4,673,147</u></b>	<b><u>3,695,730</u></b>	<b><u>3,720,316</u></b>

## Court Technology Fee Fund

This fund accounts for the receipt and use of specific court technology fees designated for court technology enhancements.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	471,692	544,305	1,253,841	947,649
<b>Subtotal</b>	<b>471,692</b>	<b>544,305</b>	<b>1,253,841</b>	<b>947,649</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	976,853	750,000	1,000,000	1,000,000
Interest income	7,580	8,165	12,538	9,476
Transfers from other funds	0	350,000	0	0
Less Statutory 5%	0	-37,908	-50,627	-50,474
<b>Subtotal</b>	<b>984,434</b>	<b>1,070,257</b>	<b>961,911</b>	<b>959,002</b>
<b>Total Sources</b>	<b><u>1,456,126</u></b>	<b><u>1,614,562</u></b>	<b><u>2,215,752</u></b>	<b><u>1,906,651</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Clerk of Circuit Court	179,374	180,435	180,435	180,435
Court Administrator	19,792	21,530	21,943	21,943
General Government	27,426	0	0	0
Court Costs	790,828	1,104,342	1,052,642	1,052,642
<b>Subtotal</b>	<b>1,017,419</b>	<b>1,306,307</b>	<b>1,255,020</b>	<b>1,255,020</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment	0	10,625	12,551	17,558
Health Insurance Adjustment 8%	0	0	532	532
Health Insurance Credit Employee	0	62	0	0
Cash Balance 20% - Court Technology	0	263,399	253,621	254,622
Budget Stabilization - Court Technology	0	34,169	694,028	378,919
<b>Subtotal</b>	<b>0</b>	<b>308,255</b>	<b>960,732</b>	<b>651,631</b>
<b>Total Uses</b>	<b><u>1,017,419</u></b>	<b><u>1,614,562</u></b>	<b><u>2,215,752</u></b>	<b><u>1,906,651</u></b>

A transfer from the General Fund is budgeted as a loan to cover shortfalls in recording fees that fund this program. Only the amount needed by year-end will be transferred and the loan amounts may be repaid as technology fee revenues rebound.

## Debt Service Funds

This fund accounts for the debt service on the Revenue Refunding and Improvement Bonds, Series 2013.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	217,196	1,362,689	239,976	239,339
<b>Subtotal</b>	<b>217,196</b>	<b>1,362,689</b>	<b>239,976</b>	<b>239,339</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	163,046	35,715	3,119	3,120
Transfers from other funds	21,129,789	14,974,419	11,128,352	11,013,227
Less Statutory 5%	0	-1,786	-156	-156
Premium on bonds	2,020,577	0	0	0
Refunding Bonds Proceeds	44,809,735	0	0	0
<b>Subtotal</b>	<b>68,123,147</b>	<b>15,008,348</b>	<b>11,131,315</b>	<b>11,016,191</b>
<b>Total Sources</b>	<b><u>68,340,343</u></b>	<b><u>16,371,037</u></b>	<b><u>11,371,291</u></b>	<b><u>11,255,530</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
General Government	220,001	0	0	0
Debt Service	67,879,506	14,976,218	11,131,952	11,016,826
<b>Subtotal</b>	<b>68,099,507</b>	<b>14,976,218</b>	<b>11,131,952</b>	<b>11,016,826</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Debt - 2013 Debt Svc	0	157,687	111,986	112,150
Debt - 2016 Rev Improvmt Bonds	0	65,693	46,187	45,762
Debt - Ameresco Energy 2013	0	1,323	0	0
Debt - Rev Imp and Ref 2019	0	1,153,976	63,512	63,563
Debt - Revenue Refunding Bonds 2019	0	16,140	17,654	17,229
<b>Subtotal</b>	<b>0</b>	<b>1,394,819</b>	<b>239,339</b>	<b>238,704</b>
<b>Total Uses</b>	<b><u>68,099,507</u></b>	<b><u>16,371,037</u></b>	<b><u>11,371,291</u></b>	<b><u>11,255,530</u></b>



## Environmental Lands Fund

On November 2020, a referendum was voted in favor of implementing an Environmental Lands Millage of .1500 mill to finance the acquisition, improvement, and management of land to protect drinking water sources and water quality, preserve fish and wildlife habitat, prevent stormwater runoff pollution and provide parks within Manatee County .

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	0	0	0	7,183,078
Interest income	0	0	0	35,000
Less Statutory 5%	0	0	0	-360,904
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,857,174</b>
<b>Total Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,857,174</u>
<b>Budgeted Expenditures by Department in this fund:</b>				
Tax Collector	0	0	0	130,121
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,121</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves- Cash Balance 20%	0	0	0	26,024
Budget Stabilization	0	0	0	6,701,029
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,727,053</b>
<b>Total Uses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,857,174</u>

## Fleet & Fuel Services Funds

This fund is an internal service fund used to account for the user charges and operating costs of the county vehicle and equipment fleet. This report also reflects centralized purchasing of fuel used by county departments and other governmental agencies.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	10,916,337	12,785,368	8,172,013	7,002,433
<b>Subtotal</b>	<b>10,916,337</b>	<b>12,785,368</b>	<b>8,172,013</b>	<b>7,002,433</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	18,626,179	18,452,784	21,249,585	21,749,585
Interest income	174,529	255,709	81,720	70,024
Miscellaneous	5,464	24,000	24,000	24,000
Gain on disposition of assets	708,022	100,000	400,000	400,000
Transfers from other funds	2,663,035	0	0	0
Less Statutory 5%	0	-941,625	-1,087,765	-1,112,180
<b>Subtotal</b>	<b>22,177,229</b>	<b>17,890,868</b>	<b>20,667,540</b>	<b>21,131,429</b>
<b>Total Sources</b>	<b><u>33,093,566</u></b>	<b><u>30,676,236</u></b>	<b><u>28,839,553</u></b>	<b><u>28,133,862</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Financial Management	96,730	0	0	0
Public Works(Transp/Prj Mgt)	18,208,730	19,834,848	21,583,824	21,581,726
<b>Subtotal</b>	<b>18,305,460</b>	<b>19,834,848</b>	<b>21,583,824</b>	<b>21,581,726</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to Stormwater	18,080	0	0	0
<b>Subtotal</b>	<b>18,080</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment PFP	0	148,570	214,080	293,675
Health Insurance Adjustment 8%	0	0	39,216	39,216
Health Insurance Credit Employee	0	4,324	0	0
Cash Balance - Operating	0	875,545	943,041	943,782
Mobile Fuel Vehicle	0	31,872	0	0
Budget Stabilization	0	1,501,940	1,858,697	1,772,770
Cash Balance - Operating	0	3,128,378	3,424,383	3,439,142
Budget Stabilization	0	5,150,759	776,312	63,551
<b>Subtotal</b>	<b>0</b>	<b>10,841,388</b>	<b>7,255,729</b>	<b>6,552,136</b>
<b>Total Uses</b>	<b><u>18,323,540</u></b>	<b><u>30,676,236</u></b>	<b><u>28,839,553</u></b>	<b><u>28,133,862</u></b>

## Florida Boating Improvement Program Fund

This fund accounts for fees collected through annual boaters' registrations. There are two fees imposed; one is a state imposed fee and the other is a County imposed registration fee. Monies are used for maintaining lakes, rivers, and waters, as well as building and repairing public boat ramps, removing derelict vessels and removing other hazardous floating structures.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	908,211	1,031,038	1,494,962	1,651,164
<b>Subtotal</b>	<b>908,211</b>	<b>1,031,038</b>	<b>1,494,962</b>	<b>1,651,164</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	359,669	360,000	360,000	360,000
Interest income	15,103	20,620	14,950	16,512
Transfers from other funds	18,817	0	0	0
Less Statutory 5%	0	-19,031	-18,748	-18,826
<b>Subtotal</b>	<b>393,589</b>	<b>361,589</b>	<b>356,202</b>	<b>357,686</b>
<b>Total Sources</b>	<b><u>1,301,800</u></b>	<b><u>1,392,627</u></b>	<b><u>1,851,164</u></b>	<b><u>2,008,850</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Parks&NaturalResourcesDept	62,522	200,000	200,000	200,000
<b>Subtotal</b>	<b>62,522</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tr to P&R Capital Projects	5,000	0	0	0
<b>Subtotal</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Budget Stabilization	0	1,152,627	1,611,164	1,768,850
Cash Balance - Operating	0	40,000	40,000	40,000
<b>Subtotal</b>	<b>0</b>	<b>1,192,627</b>	<b>1,651,164</b>	<b>1,808,850</b>
<b>Total Uses</b>	<b><u>67,522</u></b>	<b><u>1,392,627</u></b>	<b><u>1,851,164</u></b>	<b><u>2,008,850</u></b>

## Gas Tax Capital Projects Funds

These funds account for certain transportation capital improvements funded by gas taxes. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	2,775,520	1,469,259	2,206,198	3,228,500
<b>Subtotal</b>	<b>2,775,520</b>	<b>1,469,259</b>	<b>2,206,198</b>	<b>3,228,500</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	326,138	28,838	180,000	130,000
Transfers from other funds	3,952,457	8,760,974	6,592,972	8,583,598
Less Statutory 5%	0	-1,441	-9,000	-6,500
<b>Subtotal</b>	<b>4,278,595</b>	<b>8,788,371</b>	<b>6,763,972</b>	<b>8,707,098</b>
<b>Total Sources</b>	<u><b>7,054,115</b></u>	<u><b>10,257,630</b></u>	<u><b>8,970,170</b></u>	<u><b>11,935,598</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	3,486,230	6,261,901	4,858,698	8,297,204
<b>Subtotal</b>	<b>3,486,230</b>	<b>6,261,901</b>	<b>4,858,698</b>	<b>8,297,204</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to RevRef/Imp Bds 2013	3,525,096	2,463,887	882,972	883,598
<b>Subtotal</b>	<b>3,525,096</b>	<b>2,463,887</b>	<b>882,972</b>	<b>883,598</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance - 5 Cent Capital	0	7,551	1,266,228	463,806
Cash Balance - Gas Tax Capital	0	412,623	406,609	435,109
Cash Balance - 5-6 Cent Gas Tax	0	198,012	129,222	0
Cash Balance - 4 Cent Gas tax Capital	0	580,456	930,774	18,086
Capital Projects - 1-4 Ct Gas Tax	0	0	236,369	666,875
Capital Projects - 5 Ct Gas Tax	0	0	183,919	1,095,672
Capital Projects - 5&6 Ct Cap	0	333,200	75,379	75,248
<b>Subtotal</b>	<b>0</b>	<b>1,531,842</b>	<b>3,228,500</b>	<b>2,754,796</b>
<b>Total Uses</b>	<u><b>7,011,326</b></u>	<u><b>10,257,630</b></u>	<u><b>8,970,170</b></u>	<u><b>11,935,598</b></u>

## Gas Tax Road Maintenance Funds

These funds track the use of Local Option Gas Taxes and maintain the funding and expenditures for small projects and maintenance of the transportation system, roads, sidewalks and signalization systems.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	7,690,963	4,960,721	6,837,707	7,175,196
<b>Subtotal</b>	<b>7,690,963</b>	<b>4,960,721</b>	<b>6,837,707</b>	<b>7,175,196</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	88,289	99,213	68,376	71,750
Miscellaneous	2,515	0	0	0
Transfers from other funds	8,917,846	13,046,790	15,448,270	15,866,462
Less Statutory 5%	0	-4,960	-3,418	-3,588
<b>Subtotal</b>	<b>9,008,649</b>	<b>13,141,043</b>	<b>15,513,228</b>	<b>15,934,624</b>
<b>Total Sources</b>	<b>16,699,612</b>	<b>18,101,764</b>	<b>22,350,935</b>	<b>23,109,820</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	9,577,993	8,024,101	9,207,718	9,107,718
<b>Subtotal</b>	<b>9,577,993</b>	<b>8,024,101</b>	<b>9,207,718</b>	<b>9,107,718</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tr to 2 Ct Loc Option Gs Tx	0	333,200	210,000	900,000
Tr to 4 Ct Gs Tx Cap Proj Fund	0	0	3,000,000	4,400,000
Transfer to: 5ctBdVoteCapProj	400,000	2,900,000	2,500,000	2,400,000
<b>Subtotal</b>	<b>400,000</b>	<b>3,233,200</b>	<b>5,710,000</b>	<b>7,700,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
FY21 State RV Adj Gas Taxes	0	1,953,851	0	0
Salary Adjustment	0	149,490	211,057	291,625
Health Insurance Adjustment 8%	0	0	46,964	46,964
Health Insurance Credit Employee	0	5,429	0	0
1-4 Ct Gas Tax Operating	0	239,625	848,252	1,133,673
5 Ct Gas Tax - Operating	0	1,070,000	1,320,000	1,300,000
5-6 Cent Gas Tax Operating - Cash Bal	0	0	494,896	505,588
9 Ct Resurface - Operating	0	330,000	330,000	310,000
Cash Balance - Road Maint - Operating	0	125,706	23,448	23,671
Budget Stabilization	0	2,827,383	4,158,600	2,690,581
Cash Balance -5-6 Cent Gas Tax	0	142,979	0	0
<b>Subtotal</b>	<b>0</b>	<b>6,844,463</b>	<b>7,433,217</b>	<b>6,302,102</b>
<b>Total Uses</b>	<b>9,977,993</b>	<b>18,101,764</b>	<b>22,350,935</b>	<b>23,109,820</b>

## Green Bridge Demolition Fund

Monies received from the state and interest earnings are required to be held in this fund for demolition of the "Old Green Bridge" should it no longer be useful as a fishing pier.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	353,054	362,317	361,921	365,359
<b>Subtotal</b>	<b>353,054</b>	<b>362,317</b>	<b>361,921</b>	<b>365,359</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	5,283	7,246	3,619	3,654
Less Statutory 5%	0	-362	-181	-183
<b>Subtotal</b>	<b>5,283</b>	<b>6,884</b>	<b>3,438</b>	<b>3,471</b>
<b>Total Sources</b>	<u><b>358,337</b></u>	<u><b>369,201</b></u>	<u><b>365,359</b></u>	<u><b>368,830</b></u>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance- Green Bridge Demolition	0	369,201	365,359	368,830
<b>Subtotal</b>	<b>0</b>	<b>369,201</b>	<b>365,359</b>	<b>368,830</b>
<b>Total Uses</b>	<u><b>0</b></u>	<u><b>369,201</b></u>	<u><b>365,359</b></u>	<u><b>368,830</b></u>

## Health Self Insurance Fund

This internal service fund accounts for the operation of the County's employee health, dental and wellness programs.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	35,898,356	36,935,053	37,240,706	28,244,911
<b>Subtotal</b>	<b>35,898,356</b>	<b>36,935,053</b>	<b>37,240,706</b>	<b>28,244,911</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	50,991,137	57,000,873	56,127,259	60,534,295
Interest income	581,476	750,000	372,407	282,449
Contributions	11,530	0	0	0
Miscellaneous	3,006,399	2,520,000	3,511,834	3,617,189
Transfers from other funds	0	500,000	1,165,853	0
Less Statutory 5%	0	-3,013,544	-3,000,575	-3,221,697
<b>Subtotal</b>	<b>54,590,543</b>	<b>57,757,329</b>	<b>58,176,778</b>	<b>61,212,236</b>
<b>Total Sources</b>	<b>90,488,899</b>	<b>94,692,382</b>	<b>95,417,484</b>	<b>89,457,147</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
County Administration	27,315	0	0	0
Human Resources	54,070,509	58,983,199	67,126,988	67,126,988
<b>Subtotal</b>	<b>54,097,824</b>	<b>58,983,199</b>	<b>67,126,988</b>	<b>67,126,988</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment - PFP	0	23,643	38,552	53,269
Health Insurance Adjustment 8%	0	0	7,035	7,035
Health Insurance Credit Employee	0	657	0	0
EHB Operating/reserve/Cash Balance	0	7,236,255	1,815,404	1,815,404
Reserves- (Non Claims) Beyond 20%	0	1,874,035	0	0
Reserves- Prescription RX (20%	0	1,891,474	2,137,939	2,137,939
Reserves- Cash Balance- Dental	0	60,000	60,000	60,000
Reserves- Cash Balance- Medical	0	7,748,445	6,111,745	136,691
Reserves- Run off Claims (15%)	0	5,811,334	6,876,641	6,876,641
Reserves-Cash Balance - OPEB	0	11,063,340	11,243,180	11,243,180
<b>Subtotal</b>	<b>0</b>	<b>35,709,183</b>	<b>28,290,496</b>	<b>22,330,159</b>
<b>Total Uses</b>	<b>54,097,824</b>	<b>94,692,382</b>	<b>95,417,484</b>	<b>89,457,147</b>

## Highway Capital Projects Funds

These funds account for highway capital improvements not funded by gas taxes. Included within this fund summary is the 2016 Revenue Improvement Note (credit line) for 44th Avenue capital projects. Associated debt service for the 44th Avenue credit line is located within the debt service fund and paid by appropriate impact fees. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	4,103,746	3,130,990	35,989,460	25,800,012
<b>Subtotal</b>	<b>4,103,746</b>	<b>3,130,990</b>	<b>35,989,460</b>	<b>25,800,012</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	432,631	1,053	196,310	409,643
Operating grants	178,479	0	0	0
Capital grants	6,720,074	0	0	0
Transfers from other funds	10,650	1,001,000	16,096,637	2,100,000
Bond proceeds	12,264,618	0	0	0
Less Statutory 5%	0	-53	-9,816	-20,483
Premium on bonds	7,735,382	0	0	0
Refunding Bonds Proceeds	175,647	0	0	0
<b>Subtotal</b>	<b>27,517,481</b>	<b>1,002,000</b>	<b>16,283,131</b>	<b>2,489,160</b>
<b>Total Sources</b>	<b><u>31,621,227</u></b>	<b><u>4,132,990</u></b>	<b><u>52,272,591</u></b>	<b><u>28,289,172</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	9,187,553	3,274,729	14,139,466	18,349,895
<b>Subtotal</b>	<b>9,187,553</b>	<b>3,274,729</b>	<b>14,139,466</b>	<b>18,349,895</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	305,781	0	0	0
<b>Subtotal</b>	<b>305,781</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Highway Capital Projects Funds

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance - 2013 Transp Bonds	0	110,631	0	0
Cash Balance - Highway Capital	0	498,767	4,072,354	3,390,253
Cash Balance- 2019 RvImpRRef Bonds	0	7,140	16,735	16,735
Rsv-Cash Bal-2021RvImpNtCP	0	0	20,570,951	671,024
Rsv-CashBal-2018TransRevImpNte	0	241,723	1,660	1,660
Res-Cap Proj-2021RvImpNtCP	0	0	6,350,000	2,520,000
Reserves - Capital Projects - Highway	0	0	7,121,425	3,339,605
<b>Subtotal</b>	<b>0</b>	<b>858,261</b>	<b>38,133,125</b>	<b>9,939,277</b>
<b>Total Uses</b>	<u>9,493,334</u>	<u>4,132,990</u>	<u>52,272,591</u>	<u>28,289,172</u>

## Impact Fee Administration Fund

The Impact Fee Administration fund includes a special revenue fund used to account for the administrative costs associated with the collection and expenditure of impact fees.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	423,763	595,373	446,951	381,299
<b>Subtotal</b>	<b>423,763</b>	<b>595,373</b>	<b>446,951</b>	<b>381,299</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	625,422	565,354	950,000	978,500
Interest income	8,150	11,907	4,470	3,813
Transfers from other funds	1,035,000	600,000	700,000	750,000
Less Statutory 5%	0	-28,863	-47,724	-49,116
<b>Subtotal</b>	<b>1,668,573</b>	<b>1,148,398</b>	<b>1,606,746</b>	<b>1,683,197</b>
<b>Total Sources</b>	<b><u>2,092,336</u></b>	<b><u>1,743,771</u></b>	<b><u>2,053,697</u></b>	<b><u>2,064,496</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
County Administration	1,480,249	944,019	1,658,716	1,677,727
<b>Subtotal</b>	<b>1,480,249</b>	<b>944,019</b>	<b>1,658,716</b>	<b>1,677,727</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustments	0	8,361	11,876	16,410
Health Insurance Adjustment 8%	0	0	1,806	1,806
Health Insurance Credit Employee	0	185	0	0
Cash Balance- Impact Fee Admin	0	190,513	334,480	339,189
Budget Stabilization	0	600,693	46,819	29,364
<b>Subtotal</b>	<b>0</b>	<b>799,752</b>	<b>394,981</b>	<b>386,769</b>
<b>Total Uses</b>	<b><u>1,480,249</u></b>	<b><u>1,743,771</u></b>	<b><u>2,053,697</u></b>	<b><u>2,064,496</u></b>

## Infrastructure Sales Tax Operating & Capital Projects Funds

The Infrastructure Sales Surtax was approved by voters in November 2016 for an initial 15 year period.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	15,551,417	11,375,219	46,834,239	20,569,334
<b>Subtotal</b>	<b>15,551,417</b>	<b>11,375,219</b>	<b>46,834,239</b>	<b>20,569,334</b>
<b>Revenues to be received during Fiscal Year:</b>				
Other Taxes	27,582,443	23,429,130	29,904,264	31,293,438
Interest income	1,148,337	214,666	640,962	427,414
Transfers from other funds	26,656,939	16,050,272	28,409,051	29,728,766
Less Statutory 5%	0	-1,182,191	-1,527,262	-1,586,042
<b>Subtotal</b>	<b>55,387,718</b>	<b>38,511,877</b>	<b>57,427,015</b>	<b>59,863,576</b>
<b>Total Sources</b>	<b><u>70,939,135</u></b>	<b><u>49,887,096</u></b>	<b><u>104,261,254</u></b>	<b><u>80,432,910</u></b>

### Budgeted Expenditures by Department in this fund:

Sheriff	441,161	1,781,544	4,521,656	0
Financial Management	219,728	0	0	0
Public Safety	3,126,080	1,583,930	4,043,000	2,000,000
Public Works(Transp/Prj Mgt)	2,486,724	12,904,067	22,439,584	26,467,861
Parks&NaturalResourcesDept	5,024,779	2,665,000	873,991	1,939,000
Property Management Dept	0	100,000	1,950,000	1,950,000
Neighborhood Services Dept	0	0	6,447,400	1,352,600
<b>Subtotal</b>	<b>11,298,472</b>	<b>19,034,541</b>	<b>40,275,631</b>	<b>33,709,461</b>

### Transfers Out to Other Funds/Agencies:

Tsf to IST Rev Improv Note2021	0	0	46,731	33,160
TsfToInfraStrTransportCapPrj	18,827,358	11,347,542	20,085,199	21,018,238
TsfToInfraPubSftyLawEnCapPrj	4,527,088	2,728,546	4,829,539	5,053,890
TsfToInfraPks/CommFacilCapPrj	3,275,481	1,974,184	3,494,313	3,656,638
<b>Subtotal</b>	<b>26,629,927</b>	<b>16,050,272</b>	<b>28,455,782</b>	<b>29,761,926</b>

## Infrastructure Sales Tax Operating & Capital Projects Funds

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Reserves &amp; Set Aside Amounts:</b>				
FY21 RV Estimate IST - 850	0	4,388,633	0	0
Cash Balance	0	0	5,148,388	3,948,173
Cash Balance - Public Safety IST	0	4,031,703	990,773	530,167
Cash Balance - Transp IST	0	613,737	5,632,855	7,179,288
FY21 RV Estimate IST - 851	0	1,055,258	0	0
Reserves - Cash Balance	0	27,842	1,956,183	285,956
FY21 RV Estimate IST - 852	0	763,510	0	0
Reserves - Capital Projects - Parks & Capital Projects	0	1,000,000	2,500,000	2,109,864
Capital Projects - Public Safety IST	0	0	12,460,507	1,249,125
Reserves - Capital Projects - Transport	0	2,921,600	6,841,135	58,950
<b>Subtotal</b>	<b>0</b>	<b>14,802,283</b>	<b>35,529,841</b>	<b>16,961,523</b>
<b>Total Uses</b>	<b><u>37,928,399</u></b>	<b><u>49,887,096</u></b>	<b><u>104,261,254</u></b>	<b><u>80,432,910</u></b>

## Law Enforcement Impact Fee Funds

These funds account for the revenues and expenditures relating to impact fees collected for law enforcement and judicial facilities.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	3,210,082	2,668,274	5,070,583	5,177,139
<b>Subtotal</b>	<b>3,210,082</b>	<b>2,668,274</b>	<b>5,070,583</b>	<b>5,177,139</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	2,366,646	1,842,105	2,300,000	2,300,000
Interest income	73,988	0	48,152	51,767
Transfers from other funds	120,000	0	3,840,000	1,600,000
Less Statutory 5%	0	-92,105	-117,408	-117,588
<b>Subtotal</b>	<b>2,560,634</b>	<b>1,750,000</b>	<b>6,070,744</b>	<b>3,834,179</b>
<b>Total Sources</b>	<b><u>5,770,716</u></b>	<b><u>4,418,274</u></b>	<b><u>11,141,327</u></b>	<b><u>9,011,318</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Sheriff	18,958	0	254,289	5,385,711
Information Technology Dept	425,652	0	0	0
General Government	709,110	0	1,513,780	0
<b>Subtotal</b>	<b>1,153,720</b>	<b>0</b>	<b>1,768,069</b>	<b>5,385,711</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to RevRef/Imp Bds 2013	1,421,736	993,733	356,119	356,372
TsfToLawEnforImpFeeUnincorCap	120,000	0	3,840,000	1,600,000
<b>Subtotal</b>	<b>1,541,736</b>	<b>993,733</b>	<b>4,196,119</b>	<b>1,956,372</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Law Enf Imp Fee Capital - Countywide	0	253,032	403	403
Law Enf Imp Fees-Operating-Unincorp	0	3,171,509	1,336,023	1,577,343
Reserves - Capital Projects	0	0	3,840,713	91,489
<b>Subtotal</b>	<b>0</b>	<b>3,424,541</b>	<b>5,177,139</b>	<b>1,669,235</b>
<b>Total Uses</b>	<b><u>2,695,456</u></b>	<b><u>4,418,274</u></b>	<b><u>11,141,327</u></b>	<b><u>9,011,318</u></b>

## Library Capital Projects Fund

This fund accounts for library capital improvements. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	48,132	48,905	50,692	51,174
<b>Subtotal</b>	<b>48,132</b>	<b>48,905</b>	<b>50,692</b>	<b>51,174</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	1,796	489	507	512
Transfers from other funds	251,317	0	3,500,000	0
Less Statutory 5%	0	-24	-25	-26
<b>Subtotal</b>	<b>253,113</b>	<b>465</b>	<b>3,500,482</b>	<b>486</b>
<b>Total Sources</b>	<u><b>301,245</b></u>	<u><b>49,370</b></u>	<u><b>3,551,174</b></u>	<u><b>51,660</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>				
Neighborhood Services Dept	10,626	0	3,500,000	0
<b>Subtotal</b>	<b>10,626</b>	<b>0</b>	<b>3,500,000</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance - Library Capital Projects	0	49,370	51,174	51,660
<b>Subtotal</b>	<b>0</b>	<b>49,370</b>	<b>51,174</b>	<b>51,660</b>
<b>Total Uses</b>	<u><b>10,626</b></u>	<u><b>49,370</b></u>	<u><b>3,551,174</b></u>	<u><b>51,660</b></u>

## Library Funds

These funds account for the Library millage levy and operating costs of the Central Library and County branch libraries, as well as the Eaton Trust Historical Library fund and the Library Gift fund.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	4,619,972	6,232,257	8,436,050	4,123,123
<b>Subtotal</b>	<b>4,619,972</b>	<b>6,232,257</b>	<b>8,436,050</b>	<b>4,123,123</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	9,287,418	10,301,147	8,838,990	11,852,078
Intergovernmental	163,376	0	0	0
Charges for services	14,202	20,000	30,000	30,000
Fines and forfeitures	21,513	70,000	30,000	30,000
Interest income	121,522	124,644	84,361	61,736
Contributions	46,855	155,000	149,350	153,831
Miscellaneous	9	0	0	0
Operating grants	10,892	0	0	0
Less Statutory 5%	0	-533,539	-456,635	-606,382
<b>Subtotal</b>	<b>9,665,787</b>	<b>10,137,252</b>	<b>8,676,066</b>	<b>11,521,263</b>
<b>Total Sources</b>	<b>14,285,759</b>	<b>16,369,509</b>	<b>17,112,116</b>	<b>15,644,386</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Project Management Svcs	17,693	0	0	0
Neighborhood Services Dept	7,627,650	8,282,105	8,129,162	9,269,850
<b>Subtotal</b>	<b>7,645,344</b>	<b>8,282,105</b>	<b>8,129,162</b>	<b>9,269,850</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
TR to Library Construction	251,317	0	3,500,000	0
<b>Subtotal</b>	<b>251,317</b>	<b>0</b>	<b>3,500,000</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve for Library Extended Hours	0	0	916,352	914,388
Salary Adjustments	0	203,237	389,405	522,843
Health Insurance Adjustment 8%	0	0	54,075	54,075
Health Insurance Credit Employee	0	5,177	0	0
Cash Balance - Library Gift	0	25,000	25,000	25,000
Cash Balance- Eaton Trust	0	2,000	2,000	2,000
Cash Balance- Operating (20%)	0	1,671,104	2,387,528	1,942,354
Budget Stabilization	0	6,180,886	1,708,594	2,913,876
<b>Subtotal</b>	<b>0</b>	<b>8,087,404</b>	<b>5,482,954</b>	<b>6,374,536</b>
<b>Total Uses</b>	<b>7,896,661</b>	<b>16,369,509</b>	<b>17,112,116</b>	<b>15,644,386</b>

State Aid to Libraries (Intergovernmental Revenues) has continued to be reduced each year and future reductions are expected to occur. Additional fluctuations in total library operating costs may be noted due to changes in the indirect cost allocation plan and historical budget cuts.

## Library Impact Fee Fund

The Library Impact Fee Fund was created in 2016 to collect impact fees to accommodate new development and collect revenue for additional library space and collection materials.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	215,387	662,917	1,811,270	1,003,477
<b>Subtotal</b>	<b>215,387</b>	<b>662,917</b>	<b>1,811,270</b>	<b>1,003,477</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	1,161,209	525,000	710,526	710,526
Interest income	47,483	0	18,113	10,035
Transfers from other funds	1,902,000	500,000	900,000	327,692
Less Statutory 5%	0	-26,250	-36,432	-36,028
<b>Subtotal</b>	<b>3,110,692</b>	<b>998,750</b>	<b>1,592,207</b>	<b>1,012,225</b>
<b>Total Sources</b>	<b><u>3,326,079</u></b>	<b><u>1,661,667</u></b>	<b><u>3,403,477</u></b>	<b><u>2,015,702</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Neighborhood Services Dept	384,393	0	1,500,000	300,000
<b>Subtotal</b>	<b>384,393</b>	<b>0</b>	<b>1,500,000</b>	<b>300,000</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
TransferToLibraryImpFeeCapPrj	1,902,000	500,000	900,000	327,692
<b>Subtotal</b>	<b>1,902,000</b>	<b>500,000</b>	<b>900,000</b>	<b>327,692</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance- LibraryImpFee Capital	0	544,802	28,587	56,551
Cash Balance-Library ImpFeesUnincorp	0	616,865	974,890	1,331,459
<b>Subtotal</b>	<b>0</b>	<b>1,161,667</b>	<b>1,003,477</b>	<b>1,388,010</b>
<b>Total Uses</b>	<b><u>2,286,393</u></b>	<b><u>1,661,667</u></b>	<b><u>3,403,477</u></b>	<b><u>2,015,702</u></b>



## Metropolitan Planning Organization (MPO) Fund

The Metropolitan Planning Organization for Manatee and Sarasota Counties, in cooperation with state and local governments, identifies transportation needs and develops transportation improvement programs. Funding is from federal and state grants and local contributions from Manatee and Sarasota Counties.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues to be received during Fiscal Year:</b>				
Miscellaneous	12,720	96,216	109,661	109,661
Operating grants	1,733,123	1,778,113	2,033,555	2,033,555
Transfers from other funds	26,229	15,265	32,480	32,480
Less Statutory 5%	0	-93,716	-107,161	-107,161
<b>Subtotal</b>	<b>1,772,073</b>	<b>1,795,878</b>	<b>2,068,535</b>	<b>2,068,535</b>
<b>Total Sources</b>	<b><u>1,772,073</u></b>	<b><u>1,795,878</u></b>	<b><u>2,068,535</u></b>	<b><u>2,068,535</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
MPO	1,758,479	1,795,878	2,068,535	2,068,535
<b>Subtotal</b>	<b>1,758,479</b>	<b>1,795,878</b>	<b>2,068,535</b>	<b>2,068,535</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Uses</b>	<b><u>1,758,479</u></b>	<b><u>1,795,878</u></b>	<b><u>2,068,535</u></b>	<b><u>2,068,535</u></b>

Beginning Cash Carryover and ending balances are often zero or negative because MPO activities are grant funded and are reimbursed after expenditures are reported.

## Miscellaneous Funds (Less Than \$100,000)

The Substance Abuse Treatment fund, Cable Franchise Fee fund and the CRA Capital Projects fund make up the Miscellaneous fund balance. The fund balance for each is less than \$100,000.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	116,586	136,016	211,508	214,878
<b>Subtotal</b>	<b>116,586</b>	<b>136,016</b>	<b>211,508</b>	<b>214,878</b>
<b>Revenues to be received during Fiscal Year:</b>				
Fines and forfeitures	5,874	6,500	6,695	6,896
Interest income	2,761	17,093	2,115	2,149
Less Statutory 5%	0	-1,180	-441	-453
<b>Subtotal</b>	<b>8,635</b>	<b>22,413</b>	<b>8,369</b>	<b>8,592</b>
<b>Total Sources</b>	<u><b>125,221</b></u>	<u><b>158,429</b></u>	<u><b>219,877</b></u>	<u><b>223,470</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>				
Neighborhood Services Dept	0	5,000	5,000	5,000
Redevelop&EconomicOpportunity	-5,880	0	0	0
<b>Subtotal</b>	<b>-5,880</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance - So Cty CRA Capital	0	35,857	105,940	106,946
Cash Balance - Substance Abuse	0	1,000	1,000	1,000
Reserves- Cash Balance- Cable Fee	0	29,712	15,251	15,397
Reserves- Substance Abuse	0	86,860	92,686	95,127
<b>Subtotal</b>	<b>0</b>	<b>153,429</b>	<b>214,877</b>	<b>218,470</b>
<b>Total Uses</b>	<u><b>-5,880</b></u>	<u><b>158,429</b></u>	<u><b>219,877</b></u>	<u><b>223,470</b></u>

## Miscellaneous Grants Fund

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	524,757	0	0	0
<b>Subtotal</b>	<b>524,757</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	353,594	0	0	0
Interest income	6,721	0	0	0
Operating grants	101,813	0	0	0
<b>Subtotal</b>	<b>462,128</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Sources</b>	<b><u>986,885</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Parks&NaturalResourcesDept	455,406	0	0	0
<b>Subtotal</b>	<b>455,406</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Uses</b>	<b><u>455,406</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

## Palm Aire Landscape MSTU Fund

The Palm Aire Landscape Municipal Service Taxing Unit (MSTU) fund is a special revenue fund used to account for additional ad-valorem millage revenues assessed to this geographic area to provide enhanced landscape maintenance within the Palm Aire subdivision.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	421,405	428,589	521,437	566,587
<b>Subtotal</b>	<b>421,405</b>	<b>428,589</b>	<b>521,437</b>	<b>566,587</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	115,494	125,398	130,752	136,636
Interest income	7,276	8,572	5,214	5,670
Less Statutory 5%	0	-6,699	-6,798	-7,115
<b>Subtotal</b>	<b>122,769</b>	<b>127,271</b>	<b>129,168</b>	<b>135,191</b>
<b>Total Sources</b>	<b><u>544,174</u></b>	<b><u>555,860</u></b>	<b><u>650,605</u></b>	<b><u>701,778</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	70,135	80,777	84,018	84,082
<b>Subtotal</b>	<b>70,135</b>	<b>80,777</b>	<b>84,018</b>	<b>84,082</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance- Palm Aire MSTU	0	16,156	16,804	16,816
Budget Stabilization	0	458,927	549,783	600,880
<b>Subtotal</b>	<b>0</b>	<b>475,083</b>	<b>566,587</b>	<b>617,696</b>
<b>Total Uses</b>	<b><u>70,135</u></b>	<b><u>555,860</u></b>	<b><u>650,605</u></b>	<b><u>701,778</u></b>

## Parks & Recreation Capital Projects Fund

This fund accounts for Parks capital improvements funded by general revenue and grants for parks, natural resources and recreation facilities. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	237,101	261,914	0	0
<b>Subtotal</b>	<b>237,101</b>	<b>261,914</b>	<b>0</b>	<b>0</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	596,224	0	0	0
Interest income	88,918	0	0	0
Operating grants	51,217	0	0	0
Capital grants	586,360	0	0	0
Transfers from other funds	3,598,859	0	0	0
<b>Subtotal</b>	<b>4,921,578</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Sources</b>	<b><u>5,158,679</u></b>	<b><u>261,914</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Parks and Recreation	123,403	0	0	0
Parks&NaturalResourcesDept	3,092,125	0	0	0
<b>Subtotal</b>	<b>3,215,528</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to FBIP Fund	18,817	0	0	0
<b>Subtotal</b>	<b>18,817</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance - Parks Capital Projects	0	261,914	0	0
<b>Subtotal</b>	<b>0</b>	<b>261,914</b>	<b>0</b>	<b>0</b>
<b>Total Uses</b>	<b><u>3,234,345</u></b>	<b><u>261,914</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

## Parks & Recreation Fund

This fund includes Parks & Recreation activities which are funded in part by user fees. In FY2019, Parks & Recreation was provided its own Ad-Valorem Tax to support operational functions and not rely on General fund as it did in previous years. These programs serve as liaison to youth and adult agencies and the general public who use County facilities (including County owned preserves) and include the following activities: athletics, fitness, racquet sports, youth camps, aquatics, special events, contracted recreation classes and pavilion reservations.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	5,160,938	7,712,716	7,699,362	3,698,813
<b>Subtotal</b>	<b>5,160,938</b>	<b>7,712,716</b>	<b>7,699,362</b>	<b>3,698,813</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	11,405,036	12,652,721	13,605,331	14,557,704
Charges for services	1,783,211	2,751,735	2,446,365	2,464,865
Interest income	147,894	154,255	76,994	36,988
Contributions	9,293	0	0	0
Miscellaneous	1,645,354	597,200	500,200	500,200
Transfers from other funds	120,000	100,000	100,000	100,000
Less Statutory 5%	0	-807,796	-831,445	-877,988
<b>Subtotal</b>	<b>15,110,787</b>	<b>15,448,115</b>	<b>15,897,445</b>	<b>16,781,769</b>
<b>Total Sources</b>	<b><u>20,271,725</u></b>	<b><u>23,160,831</u></b>	<b><u>23,596,807</u></b>	<b><u>20,480,582</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Tax Collector	229,110	240,402	258,501	263,712
Convention and Visitors Bureau	184,667	273,598	360,400	369,400
Parks&NaturalResourcesDept	5,449,461	5,782,253	8,389,812	8,639,399
Property Management Dept	6,400,099	6,718,122	7,489,276	7,236,551
<b>Subtotal</b>	<b>12,263,337</b>	<b>13,014,375</b>	<b>16,497,989</b>	<b>16,509,062</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	1,122,939	0	0	0
Tr to P&R Capital Projects	43,090	0	0	0
Tran to Motor Pool Fund	614,301	0	0	0
TsfToInfraPks/CommFacilCapPrj	23,962	0	0	0
<b>Subtotal</b>	<b>1,804,292</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Parks & Recreation Fund

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Beach Concessions	0	372,572	275,094	92,280
Reserves - Support County Wide	0	0	100,000	100,000
Reserves - Extra Security	0	0	180,000	180,000
Reserves - Lincoln Park Pool	0	0	372,572	520,377
Reserves - Beach Concessions City of	0	0	278,024	0
Reserves - Environmental Lands	0	0	1,650,000	0
Salary Adjustment	0	299,998	460,864	628,452
Health Insurance Adjustment 8%	0	0	83,451	83,451
Health Insurance Credit Employee	0	8,993	0	0
Reserves - Cash Operating	0	2,664,673	3,408,461	2,366,960
Budget Stabilization	0	6,081,770	290,352	0
Cash Balance - Golf Course Capital	0	275,000	0	0
Cash Balance - Beach Concession	0	100,000	0	0
Reserves - Enhance Security/Integrity	0	43,450	0	0
Reserves - Enhanced Security	0	200,000	0	0
Beach Support - Countywide	0	100,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>10,146,456</b>	<b>7,098,818</b>	<b>3,971,520</b>
<b>Total Uses</b>	<u>14,067,629</u>	<u>23,160,831</u>	<u>23,596,807</u>	<u>20,480,582</u>

## Parks Impact Fee Funds and Capital Projects Funds

These funds account for the revenues and expenditures related to impact fees collected for construction and expansion of Parks projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	7,874,295	9,031,876	5,559,186	2,641,743
<b>Subtotal</b>	<b>7,874,295</b>	<b>9,031,876</b>	<b>5,559,186</b>	<b>2,641,743</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	5,038,004	3,125,000	4,473,684	4,473,684
Interest income	259,047	0	54,475	12,520
Transfers from other funds	2,500,000	0	7,960,000	4,400,000
Less Statutory 5%	0	-156,250	-226,408	-224,310
<b>Subtotal</b>	<b>7,797,051</b>	<b>2,968,750</b>	<b>12,261,751</b>	<b>8,661,894</b>
<b>Total Sources</b>	<b><u>15,671,346</u></b>	<b><u>12,000,626</u></b>	<b><u>17,820,937</u></b>	<b><u>11,303,637</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Parks and Recreation	268,351	0	150,000	0
Parks&NaturalResourcesDept	1,164,264	1,749,841	6,484,194	4,641,116
Property Management Dept	929	0	85,000	750,000
<b>Subtotal</b>	<b>1,433,544</b>	<b>1,749,841</b>	<b>6,719,194</b>	<b>5,391,116</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
TsfToPNRImpactUnincorpCapPrj	2,500,000	0	7,960,000	4,400,000
<b>Subtotal</b>	<b>2,500,000</b>	<b>0</b>	<b>7,960,000</b>	<b>4,400,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
PNRImpact-UnincorpCapitalPrj	0	2,424,710	2,476,454	737,338
Park CntyWide Impact-Capital Cash Bal	0	1,219,947	3,840	3,840
PNR Impact Fees-Op-Unincorp	0	4,376,128	161,449	23,343
PNR Impact Fees - UnincorpCapitalPrj	0	2,230,000	500,000	748,000
<b>Subtotal</b>	<b>0</b>	<b>10,250,785</b>	<b>3,141,743</b>	<b>1,512,521</b>
<b>Total Uses</b>	<b><u>3,933,544</u></b>	<b><u>12,000,626</u></b>	<b><u>17,820,937</u></b>	<b><u>11,303,637</u></b>



## Phosphate Severance Tax Fund

The Phosphate Severance Tax is a state excise tax levied on entities engaged in mining phosphate rock from the soils or waters for commercial use. Payments are made to the County based upon the proportion of the number of tons of phosphate rock produced within the political boundary. Proceeds are distributed annually and can only be used for phosphate related expenses. Monitoring of phosphate mining sites must continue long after mining has ended, so it is important to maintain reserves for future requirements.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	2,600,716	2,296,142	1,593,199	1,032,586
<b>Subtotal</b>	<b>2,600,716</b>	<b>2,296,142</b>	<b>1,593,199</b>	<b>1,032,586</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	498,359	470,575	461,912	492,540
Interest income	35,948	45,922	15,932	10,326
Less Statutory 5%	0	-25,825	-23,892	-25,143
<b>Subtotal</b>	<b>534,307</b>	<b>490,672</b>	<b>453,952</b>	<b>477,723</b>
<b>Total Sources</b>	<b><u>3,135,023</u></b>	<b><u>2,786,814</u></b>	<b><u>2,047,151</u></b>	<b><u>1,510,309</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Parks&NaturalResourcesDept	927,975	996,828	967,687	968,644
<b>Subtotal</b>	<b>927,975</b>	<b>996,828</b>	<b>967,687</b>	<b>968,644</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment	0	28,831	41,199	56,879
Health Insurance Adjustment 8%	0	0	5,678	5,678
Health Insurance Credit Employee	0	723	0	0
Cash Balance - Phosphate Severance	0	205,276	202,913	206,240
Budget Stabilization	0	1,555,156	829,674	272,868
<b>Subtotal</b>	<b>0</b>	<b>1,789,986</b>	<b>1,079,464</b>	<b>541,665</b>
<b>Total Uses</b>	<b><u>927,975</u></b>	<b><u>2,786,814</u></b>	<b><u>2,047,151</u></b>	<b><u>1,510,309</u></b>

## Port Authority & Debt Service

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	17,245,558	16,875,064	20,126,128	20,126,128
Interest income	345,904	150,000	50,000	50,000
Miscellaneous	382,893	1,290,793	1,772,428	1,772,428
Operating grants	11,282	0	0	0
Transfers from other funds	6,703,943	3,584,578	2,893,362	2,893,362
Less Statutory 5%	0	-915,793	-1,097,428	-1,097,428
<b>Subtotal</b>	<b>24,689,580</b>	<b>20,984,642</b>	<b>23,744,490</b>	<b>23,744,490</b>
<b>Total Sources</b>	<b><u>24,689,580</u></b>	<b><u>20,984,642</u></b>	<b><u>23,744,490</u></b>	<b><u>23,744,490</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Port Authority	20,936,429	13,662,117	14,816,742	14,816,742
<b>Subtotal</b>	<b>20,936,429</b>	<b>13,662,117</b>	<b>14,816,742</b>	<b>14,816,742</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to Port Capital Improv	3,179,559	0	0	0
Tran to Port Debt Service	3,077,884	3,138,078	2,446,862	2,446,862
Tran to Port Grants Cap Proj	1,416,792	0	0	0
<b>Subtotal</b>	<b>7,674,235</b>	<b>3,138,078</b>	<b>2,446,862</b>	<b>2,446,862</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves-Contingency	0	0	6,480,886	6,480,886
Reserves-Contingency	0	4,184,447	0	0
<b>Subtotal</b>	<b>0</b>	<b>4,184,447</b>	<b>6,480,886</b>	<b>6,480,886</b>
<b>Total Uses</b>	<b><u>28,610,665</u></b>	<b><u>20,984,642</u></b>	<b><u>23,744,490</u></b>	<b><u>23,744,490</u></b>

## Port TIF Fund

In November 2009, the Port TIF was established through Ordinance 09-50 for the purpose of providing a financing mechanism to pay a portion of the costs of (a) Port Authority debt obligations, (b) port related economic development within and adjacent to the Port Manatee Encouragement Zone (PMEZ), (c) infrastructure improvements within the PMEZ and North County Gateway Overlay and expansion of Port Manatee, and (d) capital improvements to Port Manatee. Additional tax revenues generated in the Port TIF area are to be used for the above purposes.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	258,397	446,184	719,682	1,002,359
<b>Subtotal</b>	<b>258,397</b>	<b>446,184</b>	<b>719,682</b>	<b>1,002,359</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	6,100	11,706	7,197	10,103
Transfers from other funds	184,306	272,045	279,101	279,101
Less Statutory 5%	0	-585	-360	-505
<b>Subtotal</b>	<b>190,406</b>	<b>283,166</b>	<b>285,938</b>	<b>288,699</b>
<b>Total Sources</b>	<b><u>448,803</u></b>	<b><u>729,350</u></b>	<b><u>1,005,620</u></b>	<b><u>1,291,058</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Redevelop&EconomicOpportunity	2,813	2,813	3,260	3,260
<b>Subtotal</b>	<b>2,813</b>	<b>2,813</b>	<b>3,260</b>	<b>3,260</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance - Port TIF - Operating	0	563	1,001,708	1,287,146
Budget Stabilization	0	725,974	652	652
<b>Subtotal</b>	<b>0</b>	<b>726,537</b>	<b>1,002,360</b>	<b>1,287,798</b>
<b>Total Uses</b>	<b><u>2,813</u></b>	<b><u>729,350</u></b>	<b><u>1,005,620</u></b>	<b><u>1,291,058</u></b>

## Public Safety Impact Fee & Capital Projects Funds

This fund accounts for the revenues and expenditures relating to impact fees collected for emergency services such as EMS and emergency communications.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	1,461,751	1,074,606	1,612,209	1,504,526
<b>Subtotal</b>	<b>1,461,751</b>	<b>1,074,606</b>	<b>1,612,209</b>	<b>1,504,526</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	1,294,898	985,000	1,052,632	1,052,632
Interest income	25,592	0	11,019	15,045
Transfers from other funds	84,632	850,000	1,150,000	1,686,000
Less Statutory 5%	0	-49,250	-53,183	-53,384
<b>Subtotal</b>	<b>1,405,121</b>	<b>1,785,750</b>	<b>2,160,468</b>	<b>2,700,293</b>
<b>Total Sources</b>	<b><u>2,866,872</u></b>	<b><u>2,860,356</u></b>	<b><u>3,772,677</u></b>	<b><u>4,204,819</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Safety	3,714	848,500	861,000	982,358
<b>Subtotal</b>	<b>3,714</b>	<b>848,500</b>	<b>861,000</b>	<b>982,358</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to RevRef/Imp Bds 2013	394,776	275,935	98,886	98,956
Tsf to Rev Impr Bond-2016	539,724	158,598	158,265	158,766
TsfToPubSafetyImpFeeUnincorCap	0	850,000	1,150,000	1,686,000
<b>Subtotal</b>	<b>934,500</b>	<b>1,284,533</b>	<b>1,407,151</b>	<b>1,943,722</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance - Public Safety Impact	0	1,500	292,614	4,036
Pub Safety Imp Fee-Cap-Countywide	0	302,879	0	0
Public Safety Imp Fee-Op-Unincorp	0	422,944	1,211,912	279,703
Public Safety Imp Unin Cap	0	0	0	995,000
<b>Subtotal</b>	<b>0</b>	<b>727,323</b>	<b>1,504,526</b>	<b>1,278,739</b>
<b>Total Uses</b>	<b><u>938,214</u></b>	<b><u>2,860,356</u></b>	<b><u>3,772,677</u></b>	<b><u>4,204,819</u></b>

## Radio Fund

This fund accounts for internal services of the P25 radio program excluding capital projects.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	1,145,150	1,314,526	1,006,702	1,503,138
<b>Subtotal</b>	<b>1,145,150</b>	<b>1,314,526</b>	<b>1,006,702</b>	<b>1,503,138</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	1,879,176	1,112,000	2,373,740	2,373,740
Interest income	17,386	26,291	10,067	15,031
Miscellaneous	15	0	0	0
Transfers from other funds	127,686	400,000	400,000	400,000
Less Statutory 5%	0	-56,915	-119,190	-119,439
<b>Subtotal</b>	<b>2,024,262</b>	<b>1,481,376</b>	<b>2,664,617</b>	<b>2,669,332</b>
<b>Total Sources</b>	<b><u>3,169,412</u></b>	<b><u>2,795,902</u></b>	<b><u>3,671,319</u></b>	<b><u>4,172,470</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Information Technology Dept	1,842,520	1,770,417	2,112,898	2,130,773
<b>Subtotal</b>	<b>1,842,520</b>	<b>1,770,417</b>	<b>2,112,898</b>	<b>2,130,773</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment - PFP	0	32,345	48,404	66,881
Health Insurance Adjustment 8%	0	0	6,879	6,879
Health Insurance Credit Employee	0	694	0	0
Cash Balance - 20%	0	360,691	432,260	439,531
Budget Stabilization	0	631,755	1,070,878	1,528,406
<b>Subtotal</b>	<b>0</b>	<b>1,025,485</b>	<b>1,558,421</b>	<b>2,041,697</b>
<b>Total Uses</b>	<b><u>1,842,520</u></b>	<b><u>2,795,902</u></b>	<b><u>3,671,319</u></b>	<b><u>4,172,470</u></b>

## Roads Impact Fee Project Funds

These funds are used to account for revenues and expenditures relating to impact fees collected for transportation projects. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	50,951,806	25,926,519	45,856,810	37,165,633
<b>Subtotal</b>	<b>50,951,806</b>	<b>25,926,519</b>	<b>45,856,810</b>	<b>37,165,633</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	21,919,278	9,331,579	9,684,210	9,684,210
Interest income	1,412,335	508,544	680,000	490,000
Transfers from other funds	37,527,374	9,371,420	13,250,000	14,200,000
Less Statutory 5%	0	-492,006	-518,210	-508,710
<b>Subtotal</b>	<b>60,858,986</b>	<b>18,719,537</b>	<b>23,096,000</b>	<b>23,865,500</b>
<b>Total Sources</b>	<b><u>111,810,792</u></b>	<b><u>44,646,056</u></b>	<b><u>68,952,810</u></b>	<b><u>61,031,133</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	10,654,578	8,804,920	14,217,297	8,920,646
<b>Subtotal</b>	<b>10,654,578</b>	<b>8,804,920</b>	<b>14,217,297</b>	<b>8,920,646</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to RvImpRfBnds 2019	2,558,650	2,562,400	3,499,900	3,499,401
Tsf to 2018 MCSB Loan	0	0	819,980	689,867
Tsf to NE Rd Imp Fee-Projects	5,461,828	3,100,000	9,000,000	3,500,000
Tsf to NW Rd Imp Fee-Projects	2,500,000	3,300,000	200,000	0
Tsf to SE Road Imp Cap Proj	29,565,546	1,371,420	3,600,000	9,000,000
Tsf to SW Transp Cap Imp Fee	0	0	450,000	1,700,000
<b>Subtotal</b>	<b>40,086,024</b>	<b>10,333,820</b>	<b>17,569,880</b>	<b>18,389,268</b>

## Roads Impact Fee Project Funds

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance - NW Roads Capital	0	239,294	339,938	341,838
Cash Balance - SW Roads Capital	0	489,039	22,957	51,092
Cash Balance - SW Roads Operating	0	3,849,686	2,884,047	656,100
Cash Balance - Roads Dist D Capital	0	45,682	0	0
Cash Balance - Roads Dist F Capital	0	4,791	0	0
Cash Balance - NE Roads Operating	0	3,371,730	4,220,090	1,405,621
Cash Balance - NW Roads Operating	0	950,301	3,773,862	4,750,220
Cash Balance - SE Roads Capital	0	1,802,978	2,700,135	7,590,574
Cash Balance - SE Roads Operating	0	12,607,574	21,680,488	16,895,003
Cash Balance - NE Roads Capital	0	341,241	340,139	52,730
Reserves	0	0	642,228	987,617
Reserves - Capital Projects - NW Dist	0	0	32,650	32,650
Reserves - Capital Projects - SE Dist	0	1,805,000	437,998	712,958
Reserves - Capital Projects - SW Dist	0	0	91,101	244,816
<b>Subtotal</b>	<b>0</b>	<b>25,507,316</b>	<b>37,165,633</b>	<b>33,721,219</b>
<b>Total Uses</b>	<u>50,740,602</u>	<u>44,646,056</u>	<u>68,952,810</u>	<u>61,031,133</u>

## Self Insurance Fund

This internal service fund accounts for the costs and claims of worker's compensation, automobile, property and general liability insurances.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	13,290,012	11,106,780	10,467,805	8,184,697
<b>Subtotal</b>	<b>13,290,012</b>	<b>11,106,780</b>	<b>10,467,805</b>	<b>8,184,697</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	7,652,482	9,019,795	9,873,597	9,873,597
Interest income	205,522	250,000	252,500	255,025
Miscellaneous	690,135	446,546	466,561	487,475
Less Statutory 5%	0	-485,817	-529,633	-530,805
<b>Subtotal</b>	<b>8,548,139</b>	<b>9,230,524</b>	<b>10,063,025</b>	<b>10,085,292</b>
<b>Total Sources</b>	<b><u>21,838,151</u></b>	<b><u>20,337,304</u></b>	<b><u>20,530,830</u></b>	<b><u>18,269,989</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
County Attorney	10,119,243	10,539,575	12,314,981	13,284,225
<b>Subtotal</b>	<b>10,119,243</b>	<b>10,539,575</b>	<b>12,314,981</b>	<b>13,284,225</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves- Salary Adjustment PFP	0	19,510	28,144	38,888
Health Insurance Adjustment 8%	0	0	3,008	3,008
Health Insurance Credit Employee	0	298	0	0
Self Insurance- Auto	0	1,271,130	1,064,010	642,703
Self Insurance - Workmen's	0	7,333,440	6,138,523	3,707,901
Self Insurance- General & Property	0	1,173,351	982,164	593,264
<b>Subtotal</b>	<b>0</b>	<b>9,797,729</b>	<b>8,215,849</b>	<b>4,985,764</b>
<b>Total Uses</b>	<b><u>10,119,243</u></b>	<b><u>20,337,304</u></b>	<b><u>20,530,830</u></b>	<b><u>18,269,989</u></b>

Miscellaneous revenues include insurance subrogation, which will vary based on claim activity.



## Solid Waste Capital Projects Fund

These funds account for capital projects associated with the Solid Waste Fund. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	4,491,197	2,637,288	2,050,294	984,544
<b>Subtotal</b>	<b>4,491,197</b>	<b>2,637,288</b>	<b>2,050,294</b>	<b>984,544</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	64,567	15,000	15,000	15,000
Less Statutory 5%	0	-750	-750	-750
<b>Subtotal</b>	<b>64,567</b>	<b>14,250</b>	<b>14,250</b>	<b>14,250</b>
<b>Total Sources</b>	<b><u>4,555,764</u></b>	<b><u>2,651,538</u></b>	<b><u>2,064,544</u></b>	<b><u>998,794</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Utilities Department	2,032,769	0	1,080,000	0
<b>Subtotal</b>	<b>2,032,769</b>	<b>0</b>	<b>1,080,000</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance - Solid Waste Capital	0	2,651,538	984,544	998,794
<b>Subtotal</b>	<b>0</b>	<b>2,651,538</b>	<b>984,544</b>	<b>998,794</b>
<b>Total Uses</b>	<b><u>2,032,769</u></b>	<b><u>2,651,538</u></b>	<b><u>2,064,544</u></b>	<b><u>998,794</u></b>

## Solid Waste Operating & Debt Service Funds

These funds support the operation of the solid waste programs. Revenue is generated via garbage rates and landfill tipping fees. A household hazardous waste and electronic scrap collection program also operates from the main facility. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. The recycling division has successfully promoted its benefits in the County, increasing the recycling rate and lengthening the life of the landfill. This report also includes the debt service costs on solid waste project bonds.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	62,788,283	60,517,371	62,298,610	56,476,838
<b>Subtotal</b>	<b>62,788,283</b>	<b>60,517,371</b>	<b>62,298,610</b>	<b>56,476,838</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	47,951,693	48,179,631	50,745,973	52,532,771
Interest income	954,459	1,210,606	622,986	564,768
Miscellaneous	182,016	214,620	216,500	216,500
Operating grants	367,151	0	0	0
Gain on disposition of assets	101,689	0	0	0
Transfers from other funds	432,809	435,973	0	0
Less Statutory 5%	0	-2,480,243	-2,579,273	-2,665,702
<b>Subtotal</b>	<b>49,989,817</b>	<b>47,560,587</b>	<b>49,006,186</b>	<b>50,648,337</b>
<b>Total Sources</b>	<b><u>112,778,100</u></b>	<b><u>108,077,958</u></b>	<b><u>111,304,796</u></b>	<b><u>107,125,175</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Utilities Department	40,546,766	43,480,924	44,106,872	46,396,535
<b>Subtotal</b>	<b>40,546,766</b>	<b>43,480,924</b>	<b>44,106,872</b>	<b>46,396,535</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to RevRef/Imp Bds 2013	339,696	237,432	85,087	85,147
Tran to Stormwater	9,847,913	15,427,744	10,337,282	12,545,000
Tran to Solid Waste Debt Serv	432,809	435,973	0	0
<b>Subtotal</b>	<b>10,620,418</b>	<b>16,101,149</b>	<b>10,422,369</b>	<b>12,630,147</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment	0	185,868	256,794	350,552
Health Insurance Adjustment 8%	0	0	41,923	41,923
Health Insurance Credit Employee	0	4,604	0	0
Reserves - Solid Waste Debt Service	0	13,022	0	0
Solid Waste Operating	0	12,011,678	20,196,125	11,425,305
Landfill Closure	0	36,280,713	36,280,713	36,280,713
<b>Subtotal</b>	<b>0</b>	<b>48,495,885</b>	<b>56,775,555</b>	<b>48,098,493</b>
<b>Total Uses</b>	<b><u>51,167,184</u></b>	<b><u>108,077,958</u></b>	<b><u>111,304,796</u></b>	<b><u>107,125,175</u></b>

## Special Law Enforcement Trust Funds

These funds account for monies confiscated in state and federal cases returned to the county for enhancement of law enforcement. Funds are expended by the Sheriff as approved by the Board in accordance with Florida statutes.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	945,136	967,083	1,656,438	1,860,844
<b>Subtotal</b>	<b>945,136</b>	<b>967,083</b>	<b>1,656,438</b>	<b>1,860,844</b>
<b>Revenues to be received during Fiscal Year:</b>				
Fines and forfeitures	214,919	170,000	198,600	202,308
Interest income	17,017	19,341	16,565	18,609
Less Statutory 5%	0	-9,468	-10,759	-11,046
<b>Subtotal</b>	<b>231,935</b>	<b>179,873</b>	<b>204,406</b>	<b>209,871</b>
<b>Total Sources</b>	<u><b>1,177,071</b></u>	<u><b>1,146,956</b></u>	<u><b>1,860,844</b></u>	<u><b>2,070,715</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>				
Sheriff	37,302	0	0	0
<b>Subtotal</b>	<b>37,302</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance	0	535,100	1,172,676	1,255,067
Cash Balance 20%	0	611,856	137,634	163,130
Budget Stabilization	0	0	550,534	652,518
<b>Subtotal</b>	<b>0</b>	<b>1,146,956</b>	<b>1,860,844</b>	<b>2,070,715</b>
<b>Total Uses</b>	<u><b>37,302</b></u>	<u><b>1,146,956</b></u>	<u><b>1,860,844</b></u>	<u><b>2,070,715</b></u>

## Stormwater Operating & Capital Improvement Funds

The Stormwater Management fund accounts for stormwater management and maintenance costs. Interfund transfers are made to the Stormwater Capital Improvement fund for stormwater projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	5,193,973	2,256,869	7,810,163	5,781,311
<b>Subtotal</b>	<b>5,193,973</b>	<b>2,256,869</b>	<b>7,810,163</b>	<b>5,781,311</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	69,382	25,000	50,000	50,000
Interest income	158,621	4,434	11,044	21,237
Operating grants	453,642	0	0	0
Gain on disposition of assets	38,380	0	0	0
Transfers from other funds	14,713,906	23,355,488	11,037,282	18,690,000
Less Statutory 5%	0	-1,472	-3,052	-3,562
<b>Subtotal</b>	<b>15,433,931</b>	<b>23,383,450</b>	<b>11,095,274</b>	<b>18,757,675</b>
<b>Total Sources</b>	<b>20,627,904</b>	<b>25,640,319</b>	<b>18,905,437</b>	<b>24,538,986</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	7,539,879	6,527,268	10,673,620	9,975,939
Parks&NaturalResourcesDept	646,108	637,702	808,159	653,487
Public Works Projects	1,286,028	0	0	0
<b>Subtotal</b>	<b>9,472,016</b>	<b>7,164,970</b>	<b>11,481,779</b>	<b>10,629,426</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	6,800	0	0	0
Tran to Stormwtr Cap Proj	4,847,913	7,927,744	700,000	6,145,000
Tran to Motor Pool Fund	392,227	0	0	0
<b>Subtotal</b>	<b>5,246,940</b>	<b>7,927,744</b>	<b>700,000</b>	<b>6,145,000</b>

## Stormwater Operating & Capital Improvement Funds

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment	0	155,502	263,720	356,667
Health Insurance Adjustment 8%	0	0	43,552	43,552
Health Insurance Credit Employee	0	5,063	0	0
Cash Balance - Operating	0	0	1,874,801	226,098
Budget Stabilization	0	0	48,949	0
Cash Balance -Stormwater Capital	0	7,137,101	3,857,561	1,451
Stormwater - Operating	0	322,195	0	0
Reserves - Capital Projects - Strmwtr	0	2,927,744	635,075	7,136,792
<b>Subtotal</b>	<b>0</b>	<b>10,547,605</b>	<b>6,723,658</b>	<b>7,764,560</b>
<b>Total Uses</b>	<u>14,718,956</u>	<u>25,640,319</u>	<u>18,905,437</u>	<u>24,538,986</u>

Charges for services include staff costs eligible to be charged and billed to capital projects. Operating expenditures in this fund may fluctuate from year-to-year depending on the timing of non-recurring Southwest Florida Water Management District (SWFWMD) stormwater monitoring costs periodically funded from cash balances.

## Street Lighting Districts Funds

This is a summary of street lighting districts funded through Municipal Service Benefit Units (MSBUs) which are established for the levy, collection and enforcement of the assessments provided in FS 197.3632.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	25,982	54,270	60,309	58,570
<b>Subtotal</b>	<b>25,982</b>	<b>54,270</b>	<b>60,309</b>	<b>58,570</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	69,167	78,526	82,700	82,700
Interest income	1,534	1,082	601	587
Transfers from other funds	31,021	8,300	5,400	6,950
Less Statutory 5%	0	-3,982	-4,166	-4,168
<b>Subtotal</b>	<b>101,722</b>	<b>83,926</b>	<b>84,535</b>	<b>86,069</b>
<b>Total Sources</b>	<b><u>127,704</u></b>	<b><u>138,196</u></b>	<b><u>144,844</u></b>	<b><u>144,639</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Tax Collector	1,098	1,358	1,368	1,368
Public Works(Transp/Prj Mgt)	76,518	83,214	84,911	85,514
<b>Subtotal</b>	<b>77,615</b>	<b>84,572</b>	<b>86,279</b>	<b>86,882</b>

## Street Lighting Districts Funds

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance - 28th Ave E Street Light	0	1,187	2,714	2,155
Cash Balance - Apollo Park Light Dist	0	31	497	412
Cash Balance - Cape Vista Street Light	0	720	2,133	1,929
Cash Balance - Gulf & Bay Street Light	0	667	2,965	3,261
Cash Balance - Hernando Ave	0	42	58	102
Cash Balance - Holiday Heights	0	2,016	4,009	1,697
Cash Balance - Lake Park Light Dist	0	877	3,477	3,213
Cash Balance - Oakwood	0	1,624	1,075	1,157
Cash Balance - Rubonia Street Lighting	0	1,406	1,144	203
Cash Balance - Sunny Shores MSBU	0	165	145	423
Cash Balance - Sylvan Oaks	0	22	1,678	1,585
Cash Balance - Tropical Harbor Lights	0	106	184	104
Cash Balance - Washington Garden	0	0	2,685	3,400
Cash Balance- Memphis St MSBU	0	0	1,559	2,869
Cash Balance- Pictown Street Lighting	0	42	25	26
Reserve- Cash Balance 20% Samoset	0	1,064	1,291	1,297
Budget Stabilization - 28thAveE Street	0	1,154	0	0
Budget Stabilization - Cape Vista	0	1,438	0	0
Budget Stabilization - Gulf&Bay	0	2,435	0	0
Budget Stabilization - Holiday Heights	0	2,560	0	0
Budget Stabilization Fund- Samoset	0	33,681	32,879	33,878
Reserve- Cash Balance 20% Memphis	0	0	47	46
Reserves - Budget Stabilization	0	2,387	0	0
<b>Subtotal</b>	<b>0</b>	<b>53,624</b>	<b>58,565</b>	<b>57,757</b>
<b>Total Uses</b>	<u>77,615</u>	<u>138,196</u>	<u>144,844</u>	<u>144,639</u>

## SW TIF Operating and Capital Projects Funds

The Southwest Tax Increment Financing District (SWTIF) was created on June 3, 2014 through Ordinance 14-28 and became effective October 1, 2014 with a 30 year life span. The goal of this improvement area is to protect environmentally sensitive areas, support transportation mobility, encourage economic redevelopment, maintain public safety, provide affordable housing options, assist small businesses, sustain the involvement of the public and partner with academic institutions to better integrate schools into the redevelopment of the community.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	10,196,715	15,157,805	21,630,336	22,548,838
<b>Subtotal</b>	<b>10,196,715</b>	<b>15,157,805</b>	<b>21,630,336</b>	<b>22,548,838</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	228,572	394,996	216,303	224,998
Transfers from other funds	6,174,736	7,814,993	4,913,570	5,233,570
Less Statutory 5%	0	-19,750	-10,815	-11,250
<b>Subtotal</b>	<b>6,403,308</b>	<b>8,190,239</b>	<b>5,119,058</b>	<b>5,447,318</b>
<b>Total Sources</b>	<u>16,600,023</u>	<u>23,348,044</u>	<u>26,749,394</u>	<u>27,996,156</u>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	0	0	139,620	139,620
Neighborhood Services Dept	53,900	52,399	55,249	55,249
Redevelop&EconomicOpportunity	789,129	2,681,764	3,445,478	4,795,659
<b>Subtotal</b>	<b>843,029</b>	<b>2,734,163</b>	<b>3,640,347</b>	<b>4,990,528</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to SW TIF Cap Prj	0	140,000	500,000	820,000
Tran to Motor Pool Fund	24,000	0	0	0
<b>Subtotal</b>	<b>24,000</b>	<b>140,000</b>	<b>500,000</b>	<b>820,000</b>



## SW TIF Operating and Capital Projects Funds

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves- Economic Development	0	1,937,329	2,171,780	2,100,400
Reserves- Catalytic Projects	0	9,686,647	10,858,899	10,502,002
Reserves- Infrastructure Related	0	3,874,659	4,343,560	4,200,801
Reserves- Land Assembly	0	1,937,329	2,171,780	2,100,400
Reserves - Placemaking & Quality of	0	1,937,329	2,171,780	2,100,400
Salary Adjustment	0	31,212	51,867	71,227
Health Insurance Adjustment 8%	0	0	8,342	8,342
Health Insurance Credit Employee	0	808	0	0
SWTIF - Capital Projects	0	101,734	102,971	103,949
SWTIF-Operating	0	966,834	728,068	998,107
<b>Subtotal</b>	<b>0</b>	<b>20,473,881</b>	<b>22,609,047</b>	<b>22,185,628</b>
<b>Total Uses</b>	<b>867,029</b>	<b>23,348,044</b>	<b>26,749,394</b>	<b>27,996,156</b>

## Tourist Development Tax Fund

Tourist development taxes are collected on hotel rooms and other lodging rentals of six months or less. Of the five cents collected on every dollar, four cents are used for marketing and promoting of tourism interests in Manatee County, and the remaining one cent is used for beach renourishment. The one cent for beach renourishment is accounted for in a separate fund.

Budgeted transfers out include \$500,000 to the Unincorporated Services Fund as an annual debt service repayment for the interfund loan made for Convention Center improvements. Finance records the transfer to the Unincorporated Services Fund as a reduction of the interfund loan balance per financial guidelines, and therefore, amounts are not shown above under the Actual Transfers column.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	12,094,908	6,737,539	14,473,297	13,646,342
<b>Subtotal</b>	<b>12,094,908</b>	<b>6,737,539</b>	<b>14,473,297</b>	<b>13,646,342</b>
<b>Revenues to be received during Fiscal Year:</b>				
Other Taxes	11,773,341	8,748,448	11,909,035	12,385,396
Intergovernmental	34,187	0	0	0
Charges for services	0	0	0	5,000
Interest income	160,420	75,000	144,733	136,463
Contributions	54,000	0	0	0
Operating grants	7,883	0	0	0
Less Statutory 5%	0	-441,172	-602,688	-626,343
<b>Subtotal</b>	<b>12,029,831</b>	<b>8,382,276</b>	<b>11,451,080</b>	<b>11,900,516</b>
<b>Total Sources</b>	<b>24,124,739</b>	<b>15,119,815</b>	<b>25,924,377</b>	<b>25,546,858</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Convention and Visitors Bureau	7,185,315	6,426,027	9,701,302	9,842,063
Parks&NaturalResourcesDept	205,140	357,515	244,493	248,501
Property Management Dept	430,197	462,817	836,333	768,333
<b>Subtotal</b>	<b>7,820,652</b>	<b>7,246,359</b>	<b>10,782,128</b>	<b>10,858,897</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	0	282,000	0	0
Tran to Parks & Rec User Fd Pr	100,000	100,000	100,000	100,000
Tran to Unincrp Srvs Fund	0	218,000	500,000	500,000
Tr to P&R Capital Projects	3,550,769	0	0	0
Tran to Civic Center	600,000	600,000	800,000	1,100,000
<b>Subtotal</b>	<b>4,250,769</b>	<b>1,200,000</b>	<b>1,400,000</b>	<b>1,700,000</b>

## Tourist Development Tax Fund

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Reserves	0	59,692	83,961	115,025
Health Insurance Adjustment 8%	0	0	11,946	11,946
Health Insurance Credit Employee	0	1,668	0	0
Cash Balance - Budget Stabilization	0	1,701,544	9,190,735	8,338,632
Cash Balance - 20%	0	2,910,552	2,455,607	2,522,358
Reserves - Capital Projects	0	0	2,000,000	2,000,000
Reserve - Capital Projects	0	2,000,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>6,673,456</b>	<b>13,742,249</b>	<b>12,987,961</b>
<b>Total Uses</b>	<u>12,071,421</u>	<u>15,119,815</u>	<u>25,924,377</u>	<u>25,546,858</u>

## Transit Operating & Capital Funds

Transit Operating and Capital funds are used to account for public transit services. Transit operations are funded from user charges (fares), various state and federal operating grants and transfers from other funds (i.e. recurring funds, gas taxes in the Transportation Trust fund). Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	4,021,390	2,624,519	1,146,037	2,693,040
<b>Subtotal</b>	<b>4,021,390</b>	<b>2,624,519</b>	<b>1,146,037</b>	<b>2,693,040</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	1,564,269	1,193,500	805,500	805,500
Interest income	39,395	52,487	11,460	26,930
Contributions	342,700	0	100,000	100,000
Miscellaneous	129,052	115,000	110,000	110,000
Operating grants	6,828,741	4,617,250	6,089,451	3,986,451
Capital grants	541,403	0	0	0
Transfers from other funds	6,116,853	5,383,818	5,510,437	5,900,452
Less Statutory 5%	0	-298,912	-355,821	-251,444
<b>Subtotal</b>	<b>15,562,413</b>	<b>11,063,143</b>	<b>12,271,027</b>	<b>10,677,889</b>
<b>Total Sources</b>	<b>19,583,803</b>	<b>13,687,662</b>	<b>13,417,064</b>	<b>13,370,929</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	19,977,627	11,406,385	10,724,025	10,724,025
<b>Subtotal</b>	<b>19,977,627</b>	<b>11,406,385</b>	<b>10,724,025</b>	<b>10,724,025</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance Transit - Operating	0	2,281,277	2,144,805	2,144,805
Budget Stabilization	0	0	548,234	502,099
<b>Subtotal</b>	<b>0</b>	<b>2,281,277</b>	<b>2,693,039</b>	<b>2,646,904</b>
<b>Total Uses</b>	<b>19,977,627</b>	<b>13,687,662</b>	<b>13,417,064</b>	<b>13,370,929</b>

## Transportation Trust Fund

The Transportation Trust Fund is a special revenue fund used to account for specific sources of revenues (e.g. gasoline taxes, transportation ad valorem, etc.) related to right-of-way maintenance, landscaping of medians, traffic and streetlight maintenance operations and non-capitalized highway projects.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	30,899,401	29,635,621	22,895,487	15,821,225
<b>Subtotal</b>	<b>30,899,401</b>	<b>29,635,621</b>	<b>22,895,487</b>	<b>15,821,225</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	9,517,033	10,555,033	18,062,867	19,327,268
Other Taxes	19,612,244	19,374,129	20,820,247	21,444,854
Licenses and permits	500	0	0	0
Intergovernmental	4,946,857	5,098,798	5,714,545	5,885,982
Charges for services	975,976	908,500	962,710	946,921
Interest income	559,652	592,712	228,955	158,212
Contributions	1,257,040	650,000	220,000	220,000
Miscellaneous	512,100	420,000	405,000	405,000
Operating grants	481,198	0	0	0
Transfers from other funds	5,338,386	5,338,386	5,338,386	5,338,386
Less Statutory 5%	0	-1,879,959	-2,320,716	-2,419,412
<b>Subtotal</b>	<b>43,200,987</b>	<b>41,057,599</b>	<b>49,431,994</b>	<b>51,307,211</b>
<b>Total Sources</b>	<b><u>74,100,388</u></b>	<b><u>70,693,220</u></b>	<b><u>72,327,481</u></b>	<b><u>67,128,436</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	18,008,880	19,287,729	24,867,164	23,578,587
Property Management Dept	560,185	748,750	638,345	638,345
Redevelop&EconomicOpportunity	96,066	300,000	150,000	150,000
<b>Subtotal</b>	<b>18,665,132</b>	<b>20,336,479</b>	<b>25,655,509</b>	<b>24,366,932</b>

## Transportation Trust Fund

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfers	3,951,539	3,892,995	4,194,198	4,320,025
Transfer to General Fund	13,200	0	0	0
Trans to:Co 9ct Voted Gas Tx	1,362,890	1,420,114	1,534,527	1,432,293
Tran to LocOpt4Ct Maint Proj	1,488,016	2,903,083	4,837,344	4,828,748
Transfer To:5ctBdVote Gas Tax	3,808,142	5,702,339	6,232,364	6,475,041
Trans to 5&6Ct Gax Tax	2,258,798	3,021,254	2,844,035	3,130,380
Tr to Highway Capital Projects	10,650	1,001,000	2,551,019	2,100,000
Tr to 4 Ct Gs Tx Cap Proj Fund	3,552,457	5,527,774	882,972	883,598
Tsf to NE Rd Imp Fee-Projects	0	1,600,000	0	0
Tran to Transit	6,116,853	5,383,818	5,510,437	5,900,452
Tran to Motor Pool Fund	689,889	0	0	0
<b>Subtotal</b>	<b>23,252,434</b>	<b>30,452,377</b>	<b>28,586,896</b>	<b>29,070,537</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Contracted Shell Placement	0	0	250,000	0
ROW	0	0	500,000	500,000
Reserves - Fuel	0	300,000	0	0
FY21 RV Estimates- Comm Svcs Tax	0	7,294	0	0
FY21 RV Estimates- 7th Cent/Constit.	0	544,157	0	0
Salary Adjustment	0	820,829	1,306,858	1,753,450
Health Insurance Adjustment 8%	0	0	206,993	206,993
Health Insurance Credit Employee	0	23,184	0	0
Budget Stabilization	0	6,799,291	4,519,974	50,942
ROW	0	500,000	0	0
FDOT Traffic Signal Timing 2503 DU 12	0	152,529	0	0
Cash Balance - Operating	0	10,507,080	11,301,251	11,179,582
Reserves-Contracted Shell Placement	0	250,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>19,904,364</b>	<b>18,085,076</b>	<b>13,690,967</b>
<b>Total Uses</b>	<b><u>41,917,566</u></b>	<b><u>70,693,220</u></b>	<b><u>72,327,481</u></b>	<b><u>67,128,436</u></b>

Other tax revenues (non-Ad Valorem) include a portion of Local Option Gas taxes collected by the county and distributed to the municipalities. Transfers from other funds include amounts for Rights-of-Way (ROW) maintenance in the unincorporated areas of the county.

## Tree Trust Fund

This fund is used to account for fees collected for tree loss mitigation under the applicable provisions of the Land Development Code.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	219,929	324,172	1,093,463	1,103,851
<b>Subtotal</b>	<b>219,929</b>	<b>324,172</b>	<b>1,093,463</b>	<b>1,103,851</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	4,966	6,483	10,935	11,039
Miscellaneous	892,990	61,000	0	0
Less Statutory 5%	0	-3,374	-547	-552
<b>Subtotal</b>	<b>897,956</b>	<b>64,109</b>	<b>10,388</b>	<b>10,487</b>
<b>Total Sources</b>	<u><b>1,117,885</b></u>	<u><b>388,281</b></u>	<u><b>1,103,851</b></u>	<u><b>1,114,338</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>				
Parks&NaturalResourcesDept	30,322	0	0	0
<b>Subtotal</b>	<b>30,322</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance - Tree Trust	0	388,281	1,103,851	1,114,338
<b>Subtotal</b>	<b>0</b>	<b>388,281</b>	<b>1,103,851</b>	<b>1,114,338</b>
<b>Total Uses</b>	<u><b>30,322</b></u>	<u><b>388,281</b></u>	<u><b>1,103,851</b></u>	<u><b>1,114,338</b></u>

Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected above.

## Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

Services to residents in the unincorporated areas of Manatee County are accounted for in the Unincorporated Municipal Services Taxing Unit Fund. Residents of the district are assessed a millage rate by the County to provide services which would be provided by a municipality if the areas were incorporated. Residents living within city limits are assessed a city millage levy to cover the cost of similar services. These services include comprehensive planning services, code enforcement, economic development and local road maintenance.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	11,611,116	11,256,484	17,475,085	8,496,381
<b>Subtotal</b>	<b>11,611,116</b>	<b>11,256,484</b>	<b>17,475,085</b>	<b>8,496,381</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	16,654,049	18,549,875	19,989,888	21,389,181
Licenses and permits	4,450,413	4,109,730	4,916,620	4,959,987
Charges for services	1,148,000	1,428,000	1,398,600	1,398,636
Fines and forfeitures	988,249	1,584,740	1,034,900	1,045,249
Interest income	352,976	225,130	174,751	84,027
Miscellaneous	100,901	79,160	41,600	42,016
Operating grants	16,266	0	0	0
Transfers from other funds	738,463	218,000	500,000	500,000
Less Statutory 5%	0	-1,298,832	-1,377,818	-1,445,955
<b>Subtotal</b>	<b>24,449,318</b>	<b>24,895,803</b>	<b>26,678,541</b>	<b>27,973,141</b>
<b>Total Sources</b>	<b><u>36,060,434</u></b>	<b><u>36,152,287</u></b>	<b><u>44,153,626</u></b>	<b><u>36,469,522</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Safety	87,162	95,670	84,604	84,604
Public Works(Transp/Prj Mgt)	3,181,799	3,815,663	4,529,972	5,488,937
General Government	1,181,386	1,225,683	1,434,051	1,437,936
Neighborhood Services Dept	724,666	904,080	1,159,809	1,159,990
Building & Development Service	6,284,129	7,304,032	8,352,233	8,182,293
Redevelop&EconomicOpportunity	702,318	1,562,635	1,159,000	1,159,181
<b>Subtotal</b>	<b>12,161,460</b>	<b>14,907,763</b>	<b>16,719,669</b>	<b>17,512,941</b>



## Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	1,571,806	1,571,806	1,571,806	1,571,806
Transfer to Highway	5,338,386	5,338,386	5,338,386	5,338,386
Transfer to Impact Fee Admin	1,035,000	600,000	700,000	750,000
Tran to Building Dept Fund	130,955	130,955	130,955	130,955
Tsf to Rev Impr Bond-2016	1,562,916	652,937	652,140	653,340
Tr to Highway Capital Projects	0	0	8,500,000	0
Tran to Radio-PubSfty	20,880	0	0	0
Transfer to Port TIF	15,985	23,595	25,044	25,044
Transfer to Southwest TIF	535,550	665,671	385,537	385,537
TsfToMemphisStreetLightingMSBU	26,640	0	0	0
<b>Subtotal</b>	<b>10,238,118</b>	<b>8,983,350</b>	<b>17,303,868</b>	<b>8,855,068</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Boards Reserve	0	0	500,000	500,000
Reserves - Boards Reserve	0	500,000	0	0
Salary Adjustment	0	421,308	666,482	913,891
Health Insurance Adjustment 8%	0	0	97,226	97,226
Health Insurance Credit Employee	0	10,283	0	0
Cash Balance - 20%	0	4,864,541	5,257,449	5,456,380
Cash Balance - Budget Stabilization	0	6,465,042	3,608,932	3,134,016
<b>Subtotal</b>	<b>0</b>	<b>12,261,174</b>	<b>10,130,089</b>	<b>10,101,513</b>
<b>Total Uses</b>	<b><u>22,399,578</u></b>	<b><u>36,152,287</u></b>	<b><u>44,153,626</u></b>	<b><u>36,469,522</u></b>

## Utilities Capital Projects Funds

These funds account for the capital projects associated with the Utilities System for Potable Water and Wastewater. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	44,367,827	47,777,513	94,141,217	87,344,192
<b>Subtotal</b>	<b>44,367,827</b>	<b>47,777,513</b>	<b>94,141,217</b>	<b>87,344,192</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	2,462,958	1,684,211	1,368,421	1,368,421
Contributions	24,819,622	16,842,105	20,526,316	18,947,368
Transfers from other funds	27,716,234	37,278,250	38,036,137	49,432,635
Less Statutory 5%	0	-926,316	-1,094,737	-1,015,789
<b>Subtotal</b>	<b>54,998,813</b>	<b>54,878,250</b>	<b>58,836,137</b>	<b>68,732,635</b>
<b>Total Sources</b>	<b><u>99,366,640</u></b>	<b><u>102,655,763</u></b>	<b><u>152,977,354</u></b>	<b><u>156,076,827</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Utilities Department	46,062,656	22,381,626	58,112,499	84,967,444
<b>Subtotal</b>	<b>46,062,656</b>	<b>22,381,626</b>	<b>58,112,499</b>	<b>84,967,444</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to W & S Debt Svc	2,931,298	2,994,316	2,615,666	2,613,943
<b>Subtotal</b>	<b>2,931,298</b>	<b>2,994,316</b>	<b>2,615,666</b>	<b>2,613,943</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Cash Balance -Utilities Capital Projects	0	10,217,931	92,652	2,092,652
Reserves - Util Rev Bnds,2018	0	1,327,715	624,363	624,363
Reserves - Utilities 2015 Rev Ref & Imp	0	59,065	30,156	30,156
Reserves - Capital Projects - FIFs	0	29,693,206	37,878,166	39,569,890
Reserves - SewerFIF	0	25,255,882	48,718,855	14,536,072
Reserve for Capital-FIF-Capital	0	250,000	3,191,905	4,583,000
Reserves - Capital Projects - Sewer	0	4,721,363	1,000,000	1,495,524
Reserves - Capital Projects - W/S	0	5,754,659	713,092	5,563,783
<b>Subtotal</b>	<b>0</b>	<b>77,279,821</b>	<b>92,249,189</b>	<b>68,495,440</b>
<b>Total Uses</b>	<b><u>48,993,954</u></b>	<b><u>102,655,763</u></b>	<b><u>152,977,354</u></b>	<b><u>156,076,827</u></b>

## Utilities Maintenance Projects Fund

This fund is to account for annual non-capital Utilities maintenance for the plants, pipelines, meters, pumping stations and other components. Examples of these projects include line extensions, meter replacements, lift station rehabilitation and replacement of some plant components.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	5,373,451	6,026,156	5,003,940	5,003,940
<b>Subtotal</b>	<b>5,373,451</b>	<b>6,026,156</b>	<b>5,003,940</b>	<b>5,003,940</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	35,627	0	0	0
Transfers from other funds	6,605,000	6,605,000	4,552,000	8,550,000
<b>Subtotal</b>	<b>6,640,627</b>	<b>6,605,000</b>	<b>4,552,000</b>	<b>8,550,000</b>
<b>Total Sources</b>	<u>12,014,078</u>	<u>12,631,156</u>	<u>9,555,940</u>	<u>13,553,940</u>
<b>Budgeted Expenditures by Department in this fund:</b>				
Utilities Department	7,027,690	6,605,000	7,772,000	7,510,000
<b>Subtotal</b>	<b>7,027,690</b>	<b>6,605,000</b>	<b>7,772,000</b>	<b>7,510,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance	0	6,026,156	1,783,940	6,043,940
<b>Subtotal</b>	<b>0</b>	<b>6,026,156</b>	<b>1,783,940</b>	<b>6,043,940</b>
<b>Total Uses</b>	<u>7,027,690</u>	<u>12,631,156</u>	<u>9,555,940</u>	<u>13,553,940</u>

## Water & Sewer Operating & Debt Service Funds

The Water & Sewer Operating and Debt Service funds are enterprise funds, which are self-supporting funds that bring in revenue to cover operating and capital costs. These funds include the County's potable (drinking) water, wastewater and reclaimed water programs, and the debt service costs on water and sewer projects.

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
Beginning Balance/Budgeted Cash	144,565,549	93,763,047	80,584,127	68,555,325
<b>Subtotal</b>	<b>144,565,549</b>	<b>93,763,047</b>	<b>80,584,127</b>	<b>68,555,325</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	24,385	14,360	25,238	25,238
Charges for services	149,310,810	142,778,999	157,674,425	160,937,843
Fines and forfeitures	23,754	17,251	24,585	24,585
Interest income	4,621,196	1,897,329	820,514	700,371
Assessments	0	0	0	0
Contributions	24,475,085	543,955	324,492	324,492
Miscellaneous	1,640,550	1,741,371	1,430,049	1,430,991
Operating grants	363,989	0	0	0
Gain on disposition of assets	82,538	0	85,014	87,565
Transfers from other funds	17,792,970	17,608,841	20,673,814	20,664,063
Less Statutory 5%	0	-7,349,663	-8,019,216	-8,176,554
Interest Rebate	1,776,027	0	0	0
<b>Subtotal</b>	<b>200,111,305</b>	<b>157,252,443</b>	<b>173,038,915</b>	<b>176,018,594</b>
<b>Total Sources</b>	<b>344,676,854</b>	<b>251,015,490</b>	<b>253,623,042</b>	<b>244,573,919</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Information Technology Dept	408,710	418,877	439,404	439,404
Utilities Department	127,811,471	106,744,216	114,670,019	115,628,078
Public Works(Transp/Prj Mgt)	1,726,893	1,846,556	1,951,766	1,975,627
Parks&NaturalResourcesDept	1,627,832	1,631,597	1,746,824	1,751,415
Property Management Dept	142,571	180,075	182,219	182,219
<b>Subtotal</b>	<b>131,717,478</b>	<b>110,821,321</b>	<b>118,990,232</b>	<b>119,976,743</b>

## Water & Sewer Operating & Debt Service Funds

	Actual FY20	Adopted FY21	Adopted FY22	Planned FY23
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	2,945,142	2,945,142	2,945,142	2,945,142
Tr to Build Cap Projects	140,000	0	0	0
Transfer to 402 Pub Wks Maint	6,605,000	6,605,000	4,552,000	8,550,000
Tran to W & S Debt Svc	14,861,672	14,614,525	18,058,148	18,050,120
Tran to W & S Capital Improv	27,716,234	37,278,250	38,036,137	49,432,635
Tran to Motor Pool Fund	775,618	0	0	0
TransToAutomatedSystemsMaint	8,482	0	0	0
Tran to Radio-PubSfty	3,440	0	0	0
<b>Subtotal</b>	<b>53,055,588</b>	<b>61,442,917</b>	<b>63,591,427</b>	<b>78,977,897</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment	0	1,463,051	2,135,012	2,877,968
Health Insurance Adjustment 8%	0	0	351,046	351,046
Health Insurance Credit Employee	0	40,150	0	0
Cash Balance - Utility System Debt Svc	0	2,560,169	3,122,188	4,901,482
Utility System Operations	0	36,896,820	33,225,892	36,651,030
Reserve Maintenance & Future Projects	0	0	32,207,245	837,753
Reserve Maintenance & Future Projects	0	37,791,062	0	0
<b>Subtotal</b>	<b>0</b>	<b>78,751,252</b>	<b>71,041,383</b>	<b>45,619,279</b>
<b>Total Uses</b>	<b>184,773,066</b>	<b>251,015,490</b>	<b>253,623,042</b>	<b>244,573,919</b>



# *Financial Structure and Policies*



# Financial Structure and Policies

## Financial Structure

### The Governmental Entity

Manatee County is non-charter county established under the Constitution and the laws of the State of Florida. Manatee County is governed by a seven-member Board of County Commissioners. Five members represent a geographical district within the county while two members represent the county at-large. There are five additional officers elected countywide: Clerk of Circuit Court, Property Appraiser, Sheriff, Supervisor of Election, and Tax Collector.

The Board of County Commissioners is responsible adopting the county budget and provides all funding used by the constitutional offices with the exception of fees collected by the Clerk of the Circuit Court, the Tax Collector, and the Property Appraiser. The Finance department,

under the direction of the Clerk of the Circuit Court, maintains the accounting system for the county's operations and is responsible for accounting, managing, and disbursing the county's monies.

The annual budget is a plan for current expenditures and the adopted means of financing them. The annual budget is prepared and managed by the Financial Management department under the direction of the County Administrator. The Board of County Commissioners adopts budgets for the operations of the county as a whole, including, but not limited to: Port Manatee, the Manatee County Civic Center, the Manatee County Tourist Development Council, and a countywide public utilities system

### Governmental Accounting

The accounting system provides the basis for budgetary control. Formal budgetary integration combines budgetary accounts into the general ledger so that actual revenues and expenditures are always measured against the budget to ensure that expenditures do not exceed appropriations.

The financial transactions of the county are recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. The county adopts budgets for the following fund types and account groups (a list of county operating funds for each fund type for the fiscal year 2022 budget is shown below each description).

1. Governmental Funds - The focus of governmental funds measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Governmental funds are accounted for using the modified accrual basis of accounting. The following are governmental funds:



- General Fund - The general fund is the general operating fund of the county. All general tax revenues and other receipts that accounting principles do not require to be accounted for in a separate fund are accounted for in the general fund and parks fund.
- Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.
  - 5 & 6 Cent Gas Tax Fund
  - 5Ct Voted Gas Tax
  - 911 Enhancement
  - Assessment Revenue
  - Beach Erosion Control
  - Building Department
  - Cable Franchise Fees
  - Children's Services
  - Const. 5 & 6 80% Maint. Proj.
  - County 9 Ct Voted Road Resurfacing
  - Court Technology
  - Department of Natural Resources Grants
  - Dredging Assessment
  - EMS Trust
  - EMS/Public Safety Impact Fees
  - Florida Boating Improvement Program
  - Green Bridge Demolition
  - Impact Fee Administration – Affordable Housing
  - Impact Fee Administration
  - Law Enforcement Impact Fees
  - Library Impact Fees
  - Library, Library Gift & Eaton Trust
  - Local Opt. 4Ct Maint. Proj.
  - Palm Aire MSTU
  - Parks Impact Fees
  - Phosphate Severance Tax
  - Port TIF (County)
  - Sarasota-Manatee MPO
  - Southwest TIF (County)

- Spec. Federal Law Enf. Trust
  - Special Law Enforcement State Trust
  - Street Lighting Districts
  - Substance Abuse
  - Tourist Development
  - Transportation Impact Fees
  - Transportation Trust
  - Tree Trust
  - Unincorporated MSTU
- Debt Service Funds - Debt service funds are used to account for the annual payment of principal, interest and expenditures on long-term general government debt, other than bonds payable from the operations of an enterprise fund.
    - 2013 Revenue Refunding & Improvement Bonds & Note
    - 2014 General Obligation Refunding
    - 2014 Revenue Improvement Bonds
    - 2018 Revenue Improvement Bonds & Note
    - 2018 Manatee County School Board Loan
    - 2019 Revenue Improvement & Improvement Bonds
    - 2019 Revenue Refunding Bonds
    - 2021 NAV Revenue Improvement Notes
    - 2021 IST Revenue Improvement Notes
  - Capital Projects Funds - Capital project funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.
    - 2013 Revenue Refunding & Improvement Bonds & Note Transportation Capital Projects
    - 2016 Revenue Improvement Bond & Note Capital Projects
    - 2018 Revenue Refunding & Improvement Note Capital Project
    - 2019 Revenue Refunding & Improvement Bonds Capital Project
    - 2021 Revenue Improvement Note Capital Project
    - 2021 IST Revenue Improvement Note Capital Project
    - 5Ct Board Voted Capital Project
    - Beach Erosion Control Projects
    - Building Capital Projects
    - Comprehensive Jail Facility

- ESCO & ESCO PH2 Capital Projects
- Gas Tax Capital Projects
- Highway Capital Projects
- Infrastructure-Parks and Community Facilities Capital Projects
- Infrastructure-Public Safety and Law Enforcement Capital Projects
- Infrastructure-Transportation Capital Project
- Law Enforcement Impact Fee Capital Projects
- Law Enforcement Impact Fees-Unincorporated
- Library Capital Projects
- Local Government Infrastructure Sales Surtax
- Local Option 4th Cent Gas Tax Projects
- Local Option 5th & 6th Cent Gas Tax Projects
- Parks & Recreation Capital Projects
- Parks Impact Fees Projects
- PNR Impact Fees-Unincorporated
- Public Safety Impact Fee Project Fund
- Public Safety Impact Fees-Unincorporated
- Road Assessment Capital Projects
- Road Impact Fees Projects
- South Cty CRA Cap Projects
- SW TIF Capital Projects
- Transportation Impact Fees Projects

2. Proprietary Funds - The focus of proprietary fund measurement is upon determination of net income, financial position, and changes in financial position. Proprietary funds use the accrual basis of accounting. The following are proprietary funds:

- Enterprise Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Enterprise funds are also used where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
  - Civic Center

- Port Manatee
  - Port Manatee Debt Service
  - Sewer Facility Invest Fees
  - Solid Waste
  - Solid Waste Capital Improvements
  - Solid Waste Debt Service
  - Stormwater Capital Improvements
  - Stormwater Management
  - Transit System & Transit Capital Projects
  - Utility Bond Funds
  - Utility Maintenance Projects
  - Water & Sewer Capital Improvements
  - Water & Sewer Debt Service
  - Water & Sewer Operating
  - Water Facility Invest Fees
- Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the county or to other governmental units on a cost reimbursement basis.
    - Automated Systems Maintenance
    - Communications
    - Fleet Services
    - Fuel Services
    - Health Self Insurance
    - Radio
    - Self-Insurance

3. Fiduciary Funds - Fiduciary funds are used to account for assets held by a governmental unit acting as a trustee for units, or other funds of the same governmental unit. Funds use the accrual basis of accounting.

The following are fiduciary funds:

- Agency Funds
- Trust Funds

## Budgetary Basis Data

The County adopts operating budgets for all governmental and proprietary funds on a modified accrual basis, which is not always the same basis of accounting that is used to account for the actual results of operations. Depreciation expense is not budgeted; however, expenditures for capital outlays are capitalized into fixed assets and eliminated from the results of operations on a Generally Accepted Accounting Principles (GAAP) basis. Principal repayment and interest expense are budgeted as expenditures in proprietary funds, but principal repayment is accounted for as a reduction to bond payable liability. Accumulated compensated absence leave in proprietary funds is reflected in the fund's financial statements on the accrual basis but are not budgeted as expenditures.

The County Administrator's budget development process is explained in the budget message found in the beginning of this document. When the budget process reaches the point at which the budget is to be submitted to the Board of County Commissioners, the remaining steps in the process are prescribed by statute.

The following are the procedures required by statute and followed by the Board in establishing the budget for the county:

1. Within 15 days after certification of the ad valorem tax roll by the Property Appraiser, a proposed operating budget is presented to the Board of County Commissioners for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. By Board resolution, a tentative budget is adopted. Public hearings are held to obtain taxpayers comments.
3. Within fifteen days after submission of the tentative budget, public hearings are held, and a final budget is adopted.
4. Prior to September 30, the county's operating budget is legally enacted through passage of a resolution.

5. During the year, the County Administrator or designee acts on intradepartmental budget changes that do not alter the total revenue or expenditures budgeted to a fund or department. All other budget changes (whether they are transfers between departments or alterations of total revenues or expenditures in a fund) are approved by Board resolution.
6. Florida Statutes 129, Section 7, as amended in 1978, provides that only expenditures in excess of total fund budgets are unlawful. The fund level is, therefore, the level of control for budgetary considerations.
7. Formal budgetary integration is employed as a management control device during the year for all fund types.

## Net Budget

The net budget is used to represent the amount of new appropriations for expenditure in the new fiscal year. The net budget excludes interfund transfers, internal services, trust fund reserves, cash balance reserves not intended for expenditure, and capital projects fund budgets from prior years. Interfund transfers and internal service payments are movements of monies from one fund to another for the purpose of accurately accounting for expenditures in accordance with Generally Accepted Accounting Principles. Transfers and internal service payments result in showing the funds transferred as being expended twice and to avoid double counting they are excluded from the net budget.

	<u>FY21</u>	<u>FY22</u>
Adopted Net Budget	\$740,016,159	\$923,388,305

The adopted gross budget includes all appropriations in the budget, a significant portion of which are interfund transfers and internal service charges or services. Thus, the gross budget counts these items twice. The fiscal year 2022 adopted gross budget is \$2,154,627,389.

### **Section I - Budget Implementation and Administration Policy**

On September 27, 1994, the Board of County Commissioners adopted Resolution R-94-270, which consolidated and codified existing policies and practices, and also initiated some new procedures designed to reduce paperwork and facilitate budget administration.

#### **Authority and Accountability**

The County Administrator is responsible for managing all financial resources budgeted under the Board of County Commissioners. Keeping within overall budget limits as adopted or amended, the County Administrator has the authority, subject to controls set forth in R-94-270, to adjust allocations of resources in order to accomplish the goals and objectives of the Board of County Commissioners. The County Administrator or designee will establish criteria to use in evaluating financial management performance of department managers.

#### **Budget Development**

The County Administrator or designee will set forth procedures and guidelines to be followed by departments in developing budget requests. Departmental budget requests will be reviewed, analyzed, and aggregated into budget recommendations that will reflect the objectives and policies of the Board of County Commissioners. The proposed budget will be presented to the Board of County Commissioners and adopted in accordance with Florida law. Budget recommendations will include Reserves as deemed appropriate by the County Administrator. In addition to Reserves for Contingency, other Reserves may be budgeted for items including but not limited to: Reserve for Cash Balance which will include monies intended to be used for cash flow purposes and should, in aggregate, be adequate to ensure availability of operating cash prior to receipt of budgeted revenue; Prior Year Appropriation, for encumbrances and items budgeted and/or requisitioned in the previous year but not delivered or invoiced in the previous year; Reserve for Salary Adjustment, which will be budgeted in funds to pay for planned merit increases, wage adjustments, and unrealized attrition, and distributed to operating cost centers only if needed; Reserve for Capital Outlay, which may include funds set aside for capital equipment and/or capital improvements. Reserves for Contingency may include funds for specific items or activities which are not intended for purchase unless specific authorization from the Board of County Commissioners is given during the fiscal year.

Budgets will be established and expended to reflect as accurately as possible all costs related to activities of each program or cost center. To accomplish this, salaries will be allocated between appropriate cost centers when necessary. Indirect cost allocations will



be used to the greatest extent possible. Intergovernmental charges will be used as a mechanism to properly reflect costs when appropriate. An attrition factor, based on experience, may be applied to departmental salary budget allocations.

A balanced budget will be prepared with estimated receipts to include balances brought forward equal to the total appropriations and reserves. A budget summary will be presented with each year's tentative budget to meet the budget summary requirements of Florida Statute 129.03(3)(a)(b). The summary will show a gross budget total which will include all items shown on the expenditure side of the budget, including transfers, internal services, and cash balances. Since this overstates and does not represent the net new appropriations for expenditure in a fiscal year, a net budget will be calculated by subtracting from the gross budget all transfers, internal services, prior year appropriations, and cash balances. Prior year project appropriations will also be shown on the summary, to be continued into the next fiscal year, separately from net new appropriations.

### **Budget Administration**

With adoption of a budget, the Board of County Commissioners is approving a broad policy plan as well as the estimated funding needs at the fund and departmental level. Line items and cost centers are subsets of fund and departmental budgets established for control and tracking purposes, and are not mandates to fully expend funds appropriated, nor are they unchangeable limits.

The Budget Officer, with approval of the County Administrator or designee, has authority to approve transfers of funds between cost centers and line items as long as the transfer is within department and fund limits. Procedures for making such transfers will be developed and implemented by the County Administrator or Budget Officer with the cooperation and approval of the Clerk of the Circuit Court. In the absence of such procedures, such transfers will require a budget resolution approved by the Board of County Commissioners. Budget resolutions will identify the fund, department, and cost centers affected by the amendment. Line items need not be included on budget amendments if a procedure to identify the line item portions of budget amendments is developed and implemented by the County Administrator and with the cooperation and approval of the Clerk of the Circuit Court. Scrivener errors on budget resolutions may be corrected by the County Administrator using the same forms and procedures used for transfers between cost centers.

Budget adjustments that cross departmental or fund lines require approval by resolution of the Board of County Commissioners. Budget adjustments that appropriate unanticipated revenue available within or transferred to a fund (which may include unbudgeted fund balances from prior years) also require a resolution adopted by the Board of County Commissioners.

Budget control will be exercised at the cost center level. Budget line items may show negative balances, but total budgets of cost centers may not be exceeded. Budget performance will be evaluated based on budget and actual amounts as of the end of the fiscal year.

## **Section II - County Administrator Guidelines**

Pursuant to policy set forth in Resolution R-94-270, the County Administrator set forth the following guidelines and procedures for budget development.

### **Budget Development Guidelines**

The County Administrator has implemented a “zero-based” process in which funds are allocated by program rather than by department. All county departments which report to the County Administrator have examined each program and service to evaluate the needs and have prioritized these services as “decision units” in accordance with available resources.

The term “zero-based” means that each program starts with no funding. The minimum cost necessary to operate the program is then determined and becomes the “base unit”. The base is then built upon by adding additional “decision units” with each unit being the cost for an increase in the level of service provided by the program. Each decision unit builds on the preceding unit up to a “continuation level” which delineates the current operations of the department. Departments can submit “desired” decision units for program expansions, enhancements or for new programs.

Non-recurring items are funded from non-recurring sources, usually fund balance, and recurring budget items are funded from recurring sources.

Replacement equipment and major building repair needs are usually the highest priority non-recurring items.

### **Accounting and Reporting Practices (Basis of Budgeting and Accounting)**

1. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).
2. Maintain accounting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National

Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).

3. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for using a current financial resources measurement focus on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures; (2) prepaid insurance and similar items, which are reported only on the Balance Sheet and do not affect expenditures; and (3) principal and interest on general long-term debt, which are recognized when due. Budgets for Governmental Funds are also prepared on the modified accrual basis.

All Proprietary and Nonexpendable Trust Funds are accounted for using a flow of economic resources measurement focus on an accrual basis of accounting. Revenues are recognized in the period in which they are earned, and expenses are recognized in the period incurred.

The preparation of financial statements in conformity with Generally Accepted Accounting Principles, as applicable to governmental units, requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

4. Provide regular interim financial statements prepared in accordance with GAAP to the Board of County Commissioners and the public that include all fund groups.
5. Provide regular monthly trial balances to county departments of line item financial activity by type of revenue and expenditure. Financial information is also available "on line" to all departments.
6. Insure that an annual financial and compliance audit of the county's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review.
7. Maintain a continuing program of internal audits.
8. Seek, annually, the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting and the GFOA's annual Distinguished Budget Presentation Award.

## **Section III - Administration of the Five-Year Capital Improvement Plan**

### **Purpose and Intent**

This section is established to provide for the applicability and effect of the Five-Year Capital Improvement Plan for the Manatee County Board of County Commissioners, and to set forth the specific requirements and procedures related to the revision and update of the Capital Improvement Plan. It is the intent of this resolution that its prescriptive provisions shall be implemented, in part, through the completion of the Capital Improvement projects as described herein.

### **Applicability**

The Five-Year Capital Improvement Plan shall apply to capital improvement projects undertaken by the County of Manatee, Florida. For the purposes of this section, the term "capital improvement project" shall mean a nonrecurring expenditure of \$250,000 or more from county funds for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

### **Review and Revision**

Each year the Five-Year Capital Improvement Plan shall be updated by resolution of the Board of County Commissioners. Such review and revision of the Capital Improvement Plan shall be consistent with the Goals, Objectives, and Policies of the Manatee County Comprehensive Plan.

### **Consistency of Governmental Development**

1. For the purpose of the consistency requirement of the Program, the first year of the Five Year Capital Improvement Plan shall apply to all capital improvement projects undertaken by the County of Manatee for which funds were or will be appropriated in fiscal year 2022, except as provided in paragraph D of Section 5 Administrative Provisions, or in a prior year, if the project has not been started as of October 1, 2021.
2. Year two of the Five Year Capital Improvement Plan shall apply to all capital improvement projects for which funds will be appropriated in Fiscal Year 2023. Projects for Year Two are subject to availability of funds and subsequent appropriation of funds by the Board of County Commissioners.
3. Years Three through Five of the Five Year Capital Improvement Plan shall represent general county policy with respect to capital improvements

- programming, subject to review and revision on a case by case basis during each of the succeeding budget years, and subject to availability of funds.
4. Notwithstanding Paragraphs A, B and C above, the County of Manatee may undertake other capital improvement projects not shown in the current year of the Five-Year Capital Improvement Plan as follows:
    - a. Emergencies - Projects found by the Board of County Commissioners to be of an emergency nature may be undertaken without amendment to the program.
    - b. Other Projects - If not so found to be of an emergency nature, such projects that are deemed by the Manatee County Board of County Commissioners to be of higher priority by resolution of the Board of County Commissioners.

Provided, however, that in all cases, such projects shall be otherwise consistent with the prescriptive provisions of the Plan.

### **Administrative Provisions**

1. Capital improvement shall be deemed consistent with the Capital Improvement Plan where they are consistent as to general location, scale and type of facility as provided in the CIP project description, although it need not be consistent in revenue sources or manner of operation.
2. If funding for a project identified in the CIP as a future year project or a project of record becomes available in advance of the year for which it is planned, the Board of County Commissioners may proceed to implement that project when funding becomes available without an amendment to the Plan.
3. Amounts shown in the CIP as estimated project costs are estimates and not intended to serve as precise project budgets. This also applies to initial appropriations for the capital projects. A precise project budget will be established for a project upon completion of the following:
  - a. Engineering and architectural plans and specifications (upon which the project cost will be estimated).
  - b. Adoption of budget amendments subsequent to completion of plans and specification that may be necessary to properly fund the project.
4. Budgets for projects shall be adopted by the Board of County Commissioners as provided in Resolution R-94-270 which establishes the Manatee County Budget Administration and Implementation Policy. Budget Administration Procedures as provided for under Resolution R-94-270 allow the Budget Officer or his designee to authorize the Purchasing division to encumber items which require exception to the level of budget control established in the Budget Administration Procedures. This authorization can be given for approved projects, items previously

approved for expenditure by the Board of County Commissioners, items required by law, or other expressed priorities of the Board of County Commissioners. Projects included in this CIP and previous CIPs are to be considered "approved projects" for the purpose of encumbering funds in anticipation of formal budget amendment in order to meet significant time constraints or provide for improved fiscal resource management.

5. To the maximum extent possible, engineering and architectural plans and specifications prepared for roadway projects contained in the Capital Improvement Plan will incorporate landscaping, pedestrian/bicycle facilities and other aesthetic design considerations that enhance the image of the community and reduce the impacts to adjacent land uses.
6. This Five-Year Capital Improvement Plan is prepared to be consistent with the Capital Improvement Element of the Comprehensive Plan subject to any proposed amendments to the plan presented to the Board of County Commissioners. If any provisions of this resolution are not consistent with the Comprehensive Plan, then the Comprehensive Plan shall prevail over any provisions of this resolution. Projects in the Five-Year Capital Improvement Plan that impact on the Capital Improvement Element of the Comprehensive Plan may require subsequent adoption of ordinances and/or amendments to the Comprehensive Plan before the projects can be initiated.

## **Funding Sources**

1. It is the intent of the Board of County Commissioners that any project included in the program may be financed and refinanced using bond proceeds. Language is provided to ensure that the issuance of bonds to finance projects remains as a viable alternative, even if other fund sources are used to initially finance projects.
2. A resolution is an affirmative action of the Board towards the issuance of bonds to finance or refinance the Capital Improvement Plan of the county in accordance with the laws of the state and the applicable provisions of the Internal Revenue Code of 1986, as amended, and the rules and regulations of the Internal Revenue Service applicable thereto.
3. The Board determines to issue, to the extent necessary to provide financing for projects, or refinancing for such projects funded from other sources, its general obligation and revenue bonds pursuant to the laws of the State of Florida and, if required by the laws of the State, or the Constitution, a referendum vote on such general obligation bonds, for the capital improvements described in the Five Year Capital Improvement Plan in one or more series and issues. The authority established is implemented by subsequent resolutions of the Board of County Commissioners.

## **Section IV - Debt Policy**

The Board of County Commissioners approved the current debt policy in 1985. We have used this policy to negotiate favorable terms on bond insurance, and to receive ratings which get bond issues secured with our covenant to budget and appropriate funds annually for debt obligations (rather than pledge a specific revenue source). This policy has also been incorporated in the county's Comprehensive Plan, which is adopted by ordinance of the Board of County Commissioners and approved by the State of Florida.

Debt policy provisions require that the county shall not issue additional debt payable from non-ad valorem county monies unless:

1. The total outstanding non-self-supporting revenue debt service in any year is less than 50% of total non-ad valorem revenues for the county,
2. Gross non-ad valorem revenues (all legally available non-ad valorem revenues of the county from whatever source) for the preceding fiscal year are at least 2.00 times the average annual debt service of all indebtedness of the county payable from non-ad-valorem revenues, and,
3. Net non-ad valorem revenues for the preceding fiscal year are at least 1.10 times the average annual debt service of all indebtedness of the county payable from non-ad valorem revenues.

General Obligation debt, supported by ad valorem taxes, can be authorized only by referendum of the county's electorate. The laws of the State of Florida do not impose any limitations on the amount of debt that local governments may incur.

## **Section V - Investment Policies**

These investment policies apply to all financial assets of Manatee County, which are under the direct control of the Board of County Commissioners of Manatee County. These policies do not include any financial assets under the direct control of any of the constitutional officers of Manatee County. At such time as the funds under their direct control pass to Manatee County, then these policies will be applicable.

### **Investment Responsibilities**

1. Legal Requirements

Investments of Manatee County are subject to Florida Statutes Chapter 125.31. These investment policies are established to supplement the existing statutory authority.

- a. Investment Authority of Manatee County - Investments of Manatee County must conform to the provisions of Florida Statutes Chapter 125.31, as amended from time to time. The Board of County Commissioners shall establish the overall investment policies and the implementation is delegated to the Clerk of Circuit Court, acting in her capacity as the Clerk, and the Chief Financial Officer to the Board. The Clerk is herewith delegated the responsibility of establishing detailed investment and accounting procedures to govern the day to day investment activities necessary to carry out these investment policies.
- b. Authorized Investments - Manatee County is authorized under Florida Statutes Chapter 125.31 to undertake investments in the following authorized investments:
  - i. The Local Government Surplus Funds Trust Fund (State Pool).
  - ii. Florida Counties Investment Trust (FCIT); (State Investment Trust).
  - iii. Direct obligations of the U.S. Government, such as, U.S. Treasury obligations.
  - iv. Obligations guaranteed by the U.S. Government as to principal and interest.
  - v. Time deposits and savings accounts in banks and savings and loan associations, organized under the laws of Florida or the United States, doing business in and situated in this state. All such deposits shall be collateralized as provided for by Florida Statutes Chapter 280 (Exhibit 4).
  - vi. Obligations of the:
    1. Federal Farm Credit Banks (FFCB).
    2. Federal Home Loan Mortgage Corporation (FHLMC) participation certificates.
    3. Federal Home Loan Bank (FHLB) or its banks.
    4. Government National Mortgage Association (GNMA), including Federal National Mortgage Association (FNMA) participation certificates, which are guaranteed by the GNMA.
  - vii. Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A-1, P-1 and F-1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.
  - viii. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.



- ix. Tax-exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax-exempt obligations with a rating of A or less must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.
  - x. Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized above in categories c, d, e, or f.
- c. Collateral Requirements General:
- i. Manatee County is required by the provisions in Florida Statutes Chapter 280 to place its deposits only in a "qualified public depository", as that term is defined in the Florida Statutes. Any deposit placed in a qualified public depository is deemed to be adequately collateralized by Florida Statutes. Subsequent failure by a qualified public depository to timely return public deposits to Manatee County will be governed by Chapter 280, as amended.
  - ii. In the event of a repeal of Chapter 280, the county shall adopt alternative collateralization policies.
  - iii. Repurchase Agreements:

The county is herewith required to seek collateral for any Repurchase Agreement not covered under Chapter 280. Collateral placed for any repurchase agreement will be governed by the Master Repurchase Agreements executed between Manatee County and the various security brokers/dealers, including banks and savings and loan associations. The terms for collateral will be based on economic and financial conditions existing at the time of the repurchase agreement and credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with Manatee County.

## 2. County Funds and Bond Ordinance Requirements

All county funds under the direct control of the Board of County Commissioners are herewith covered by these Investment Policies.

Certain funds have outstanding bond issues, which have specific investment policies contained within the bond ordinances and official statements. Those policies were adopted using Florida Statutes Chapter 125.31 and are not in conflict with these Investment Policies.

## **Investment Objectives**

### 1. Safety of Capital

- a. Safety of capital is regarded as the highest priority in the handling of investments for Manatee County. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value.
  - b. From time to time, securities may be traded for other similar securities to improve yield, maturity or credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security: the yield has been increased, or the maturity has been reduced, or the quality of the investment has been improved.
2. Maintenance of Adequate Liquidity
    - a. The investment portfolio must be structured in such a manner that will provide sufficient liquidity to pay obligations as they become due. Specific policies describing the manner in which adequate liquidity is maintained is described in Section III.B of these policies.
3. Return on Investments
    - a. The county seeks to optimize return on investments within the constraints of safety and liquidity. The investment portfolio shall be designed with the annual objective of exceeding the average return on three-month (90 day) U.S. Treasury Bills by an average of fifty (50) basis points.
4. Prudence and Ethical Standards
    - a. The standard of prudence to be used by investment officials shall be the "prudent person" and shall be applied in the context of managing an overall portfolio. Investment officers, or persons performing the investment functions, acting in accordance with written policies and procedures, and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.
    - b. The "prudent person" standard is herewith understood to mean the following:
      - i. "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

## **Investment Policies**

### **1. Specific Policies to Ensure Safety of Principal**

The following specific policies are set forth below to provide additional guidance in implementing the first investment objective of safety of capital.

#### **a. Reducing Credit Risk**

##### **i. Acceptable Investments:**

1. Legally authorized investments were set forth above in Section 1A. The following is an expansion of that list.
  - a. U.S. Treasury Obligations:
  - b. U.S. Treasury Obligations consist of U.S. Treasury Bills, U.S. Treasury Notes, and U.S. Treasury Bonds.
  - c. Obligations guaranteed by the U.S. Government, as to principal and interest:
  - d. Export Import Bank
  - e. Farmers Home Administration
  - f. General Services Administration
  - g. Government National Mortgage Association (GNMA)
  - h. Penn Transportation Certificates
  - i. Ship Financing Bonds Title 13
  - j. Small Business Administration
  - k. Washington Metropolitan Transit Authority Bonds
2. Time Deposits and Savings Deposits of banks and savings and loans organized under the laws of Florida or the U.S. Government and operating in Florida:
  - a. Savings Accounts
  - b. Money Market Accounts (NOW)
  - c. Certificates of Deposits (non-negotiable type)
3. Specific obligations of the following U.S. Government Agencies:
  - a. Federal Farm Credit Banks (FFCB)
  - b. Federal Home Loan Mortgage Corporation (FHLMC) Participation certificates or debentures
  - c. Federal Home Loan Bank (FHLB) or its banks Government National Mortgage Association (GNMA); also see above under U.S. Government guaranteed.
  - d. Federal National Mortgage Association (FNMA), Participation Certificates, or debentures, which are guaranteed by the GNMA.

4. Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized in the first four categories above.
  5. Commercial Paper:
    - a. Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A-1, P-1 and F-1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.
  6. Bankers' Acceptances:
    - a. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
  7. Tax-Exempt Obligations:
    - a. Tax-exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax-exempt obligations with a rating of A or less, must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.
- ii. Approved Broker/Dealers
1. It is the policy of Manatee County to purchase securities only from those broker/dealers (or their agents) or banks included on the county's approved list, as approved by the Clerk of Circuit Court. The approved list will be developed in accordance with these Investment Policies.
  2. For banks and savings and loan associations to be included on the approved list, they must be a qualified public depository, as determined by the State of Florida. A listing of the qualified public depositories is available on a quarterly basis from the Florida Administrative Weekly.
  3. Only brokers and dealers (or their agents) included on the Federal Reserve Bank of New York's list of primary government securities dealers will be included on the county's approved list.
  4. Repurchase Agreements will be conducted only with principals and not through third party brokers acting as agents. Repurchase Agreements will be in the form specified in Section h below.
- iii. Safekeeping of Securities
1. To protect against potential fraud and embezzlement, the investment securities of the county shall be secured

through third-party custody and safekeeping procedures. Investments held in custody and safekeeping by the Federal Reserve Bank of Jacksonville or any other Reserve Bank will qualify as third-party safekeeping. Other banks may qualify as third-party banks for safekeeping provided the securities are held in the Trust Department of the bank, and the total assets of the bank are in excess of \$4 billion.

2. Certificates of deposits and other time deposits do not need to be placed with a third-party custodian, since they are collateralized through Chapter 280 of the Florida Statutes. Prior to any securities being transferred to a third-party custodian bank, a custodian/safekeeping agreement will be executed by both parties and placed on file.

iv. Delivery vs. Payment

1. Simultaneous to the release of county funds to purchase a security, there will be a delivery of the securities purchased. Accordingly, for any sale of securities, there will be a simultaneous transfer of money to the county before the release of the securities. This policy ensures that the county neither transfers money or securities before receiving the other portion of the transaction. Rather both transfers will happen simultaneous through a custodial bank, authorized to conduct transactions for the county.
2. Delivery in or out of safekeeping with a Federal Reserve Bank will not be done simultaneously.

v. Collateralization

1. Collateral for public deposits is controlled by the State of Florida through Chapter 280 of the Florida Statutes. The county shall not be under any obligation to secure additional collateral beyond the provisions set forth in Chapter 280, except in the case of Repurchase Agreements.
2. Collateral requirement for Repurchase Agreements will be contained in the Master Repurchase Agreement, executed between the county and the broker/dealer or bank. The actual collateral requirements will be based on economic and financial conditions existing at the time of execution, as well as the credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with the county.

3. At no time will the collateral (margin ratios) be less than the following provisions:
4. Margin Ratios. For purposes of calculating the margin amount, the following ratios shall be applied to the market value of the purchased securities, depending on their maturity. These margin ratios may be increased or decreased with the approval of the Clerk of Circuit Court.

<b>Maturity of Purchased Securities</b>	<b>U.S. Treasury Securities</b>	<b>U.S. Discount and Coupon Securities</b>	<b>Agency Mortgage-Backed or Other</b>
<b>Under 1 Year</b>	101%	102%	103%
<b>1 to 5 Years</b>	102%	103%	104%
<b>Over 5 Years</b>	103%	104%	105%

5. Securities issued by FNMA, FFCB, FHLB; quoted daily in the Wall Street Journal.
  6. Market Value. In determining market value, dealers' bid prices shall be used, as quoted daily in the Wall Street Journal and accrued interest shall be included.
- vi. Bidding Process
1. All investments, except the daily open repurchase agreement with the concentration bank and certain offered securities by broker/dealers whose purchase needs to be done immediately or the specific transaction cannot take place, will be purchased through dealers and banks on the approved list. The county is under no obligation to secure competitive bids from all the dealers or banks on the approved list. Rather a decision will be made by the Investment officials as to the institutions that have been the most competitive over the last few weeks, and they will be contacted for a bid. Documentation will be retained for all bids, with the winning bid clearly identified. If for any reason, the highest interest rate bid was not selected, then the reasons leading to that decision will be clearly indicated on the bidding forms.
  2. In certain circumstances where a dealer or bank informs the county of a potential purchase or sale that must be completed within minutes of notification, then the competitive bidding policy will be waived. The Clerk of Circuit Court or the Director of Finance must approve all of

these particular transaction types after they have been completed.

vii. Diversification of Portfolio

1. Prudent investing necessitates that the portfolio be diversified as to instruments and dealers. The following maximum limits are guidelines established for diversification by instrument. These guidelines may be revised by the Clerk of Circuit Court for specific circumstances:

Repurchase Agreements.....	35%
Certificates of Deposit.....	60%
U.S. Treasury Bills/Notes.....	75%
Other U.S. Government Agencies.....	30%
State Investment Pool.....	40%
Commercial Paper.....	20%
Bankers' Acceptances.....	20%
FCIT.....	40%

2. To allow efficient and effective placement of proceeds from bond sales, the limit on repurchase agreements may be exceeded for a maximum of five business days following the receipt of bond proceeds, on the direction of the Clerk of Circuit Court.
3. No more than 20% of the entire portfolio may be placed with any one bank, savings and loan or security dealer.

viii. Written Repurchase Agreements

1. All repurchase agreements must be in written form using the Public Securities Association (PSA) Master Repurchase Agreement as a guide. Annex 1 of this guide shall materially conform to the recommendations by the Government Finance Officers Association. Agreements not substantially conforming to this Master and Annex 1 are unacceptable.

b. Reducing Interest Rate Risk

- i. The longer the maturity of a particular investment, the greater its price volatility. Accordingly, the county seeks to limit its risk by maintaining the maturities of its investment portfolio in short-term investments. Maturity guidelines are established below:
- ii. Pooled Cash and Investments (no restrictions):

1. No security shall have a maturity exceeding two years. The weighted average to maturity for the portfolio shall be less than 365 days or 1 year.
    - iii. Restricted Accounts:
      1. Securities will have a maximum maturity consistent with the nature of the restricted accounts.
- 2. Policies to Ensure Adequate Liquidity**
  - a. Maintenance of Liquidity Base
    - i. A liquidity base of approximately two months of anticipated disbursements, excluding bond construction payments or other bond payments made from escrow or trust accounts, will be kept in relatively short-term investments. These would include the State Investment Pool, Repurchase Agreements and U.S. Treasury Obligations.
  - b. Maximum Maturity on Repurchase Agreement
    - i. The maximum maturity for any single Repurchase Agreement except for the daily repurchase agreement with the concentration bank will be one (1) year.
  - c. Purchase Securities with Active Secondary Market
    - i. Although many securities are acceptable for investment using the legal authorized list, some are not very desirable from a liquidity standpoint. Accordingly, although investments may be on the authorized list, only those securities with an active secondary market may be purchased from that list.
- 3. Policies to Achieve Investment Return Objectives**
  - a. Active Portfolio Management
    - i. It is the policy of the county to actively manage the investment portfolio within the constraints outlined in these investment policies. By using an active portfolio management philosophy, rather than a "buy and hold" philosophy, portfolio yield will be enhanced without any appreciable increase in risk.
  - a. Portfolio Maturity Management
    - ii. When structuring the maturity composition of the portfolio, it is the policy of the county to evaluate current and expected interest rate yields, by evaluating the general economic conditions. Whenever interest rates are expected to increase in the near future, actions will be taken on the portfolio to shorten the maturities. Accordingly, whenever interest rates are expected to decrease, the maturities of the portfolio will be lengthened, as appropriate. Specific procedures for evaluating the general economic conditions are to be incorporated into the Investment Procedures.
  - b. Bond Swaps



iii. It shall be the policy of the county to pursue bond swaps as they may present themselves over the term of any investment. The following categories of bond swaps are considered appropriate for the county:

1. Swaps to Increase Yield:

a. Market aberrations are often caused by supply and demand conditions for particular securities. For example, if a short supply exists for a particular maturity range, then it may be advantageous to swap out of the security in a short supply and into another similar security in a different maturity range.

2. Swaps to Reduce Maturity:

a. Market aberrations occasionally create a situation where longer maturity securities are yielding the same or less than securities with a shorter maturity. Portfolio quality can be improved by switching from the longer maturity security to the shorter maturity with little or no interest rate penalty.

3. Swaps to Increase Portfolio Quality:

a. Market aberrations occasionally create a situation where certain higher risk securities yield the same or less than an equivalent lower risk security. Portfolio quality can be improved by switching from the higher risk security to a lower risk security without any interest rate penalty.

iv. Temporary accounting losses on swaps can be incurred provided the loss is more than offset by the higher yield. Procedures for evaluating and recording bond swaps will be developed by the investment officials.

**4. Policies to Ensure Ethical and Prudent Action**

a. Establishment of Internal Controls

i. It is the policy of the county to establish a system of internal controls, which shall be in writing. The internal controls shall address the following points:

1. Control of collusion
2. Separation of functions
3. Separation of transaction authority from accounting and record keeping
4. Custodial safekeeping
5. Avoidance of bearer-form securities
6. Avoidance of physical delivery securities
7. Clear delegation of authority to subordinate staff members

8. Specific limitations regarding securities losses and remedial action
  9. Written confirmation of telephone transactions for investments and wire transfers
  10. Documentation of transactions and strategies
  11. Development of a wire transfer agreement with the concentration bank outlining the various controls and security provisions for making and receiving wire transfers.
- b. Training and Education
- i. It is the policy of the county to provide periodic training in investments for the investment personnel through courses and seminars offered by the Government Finance Officers Association and other organizations.

## **Section VI - Fund Balance Policy**

The Fund Balance Analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30. To this estimated beginning balance, projected revenues are added, and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not used for recurring expenditures but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons:

1. The balances reflect the policy of using one-time monies such as fund balances for one-time purchase (e.g., equipment, renovations and improvements, projects, etc.). Also, all projections are based on “cash” and exclude constitutional officer

balances, and thus, will be lower than fund balances shown on financial statements.

2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida state law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.
3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections assume that reserves may be spent. When beginning balances were projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above usually results in year-end balance projections that reflect a decreasing fund balance. This is part of the budget plan; even at the decreased amount, fund balances will be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.

## **Section VII - Reserve Policy from Resolution R-10-098**

On May 25, 2010, the County Commission adopted R-10-098 regarding budgeted reserves to ensure appropriate amounts are available for operating cash and emergency reserves:

### **Purpose and Intent**

1. Establish policies for committed and uncommitted reserve amounts.
2. Identify the funds to which the policies apply.
3. Define the terms that are used in reporting and budgeting reserves.
4. Provide guidance as to how reserves are to be used in emergency situations.

## **General Considerations**

Maintaining adequate reserves is important for the county's financial well-being, and for being prepared for periods of time when regular revenue streams may be interrupted. Although several terms including "fund balance", "cash balance", and "reserves" are often used interchangeably to describe reserves, each of these terms has a slightly different meaning. Clear distinctions should be made in the way that these terms are used in order to fully explain the reserve policies.

Manatee County Government's financial structure includes over 150 funds, each created for a different purpose. Typically, references to governmental reserves usually relate to the General Fund, where most governmental activities are budgeted. However, other funds, especially large Enterprise Funds, should maintain adequate reserve levels as well. It is not necessary to maintain reserves or cash balances in all funds. This policy will identify the major funds for which reserves should be maintained. For smaller funds, reserve levels can be determined administratively.

These reserve policies apply to budgets, which are based on estimates. Terminology used in these policies, as well as terms that may be used in discussions related to reserves and fund balances is defined below.

## **Calculation of Beginning Balance**

To prepare fund budget estimates for the future year, the first source of funds for which an estimate is provided is typically the beginning cash balance, also known as the cash carryover. This estimate is derived by starting with the ending cash balance from the financial statements from the years previous, adding all projected revenues for the current year, and subtracting all projected expenses for the current year. For instance, for the 2022 budget, the calculation starts with the ending cash balance from 2020, adds projected revenues from 2021, then subtracts projected expenditures from 2021 to determine the beginning cash balance for 2022. Because this estimate should always be conservative, it is recommended that the number derived from the calculation described above be reduced by a factor approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

## **Calculation of Budgeted Funds Available for Reserves**

To calculate the budgeted funds available for reserves, all projected sources of funds for the coming year are totaled. From this, all budgeted expenditures, transfers, and other uses of funds are subtracted. The remainder is available for reserves.

## **Identification of Committed Reserves**

Within the amount identified as available for reserves, various amounts may be identified as being committed for certain purposes, including but not limited to reserves for contingency, salary adjustments, capital outlay, prior year encumbrances, etc.

Uncommitted reserves will generally be shown in the reserves for cash balance, budget stabilization, and in a portion of reserves for contingency. Although budget amendments during the year may transfer funds from the reserve for cash balance, such transfers shall not reduce the estimated cash balance below amounts required by this policy. Budget amendments may also transfer funds from reserve for cash balance in lieu of appropriating unexpected revenue.

## **Calculation of Minimum Level of Uncommitted Reserves**

For the funds enumerated in this policy as requiring minimum cash balance levels, the minimum cash balance required is twenty percent of the fund's total budgeted operating expenditures.

## **Funds Subject to This Policy**

This policy shall apply to the General Fund, the Transportation Trust Fund, the Unincorporated Municipal Services Taxing Unit Fund, the Utility Fund, and the Solid Waste Fund. Calculations for the Utility Fund, the Solid Waste Fund, and the Transportation Trust Fund may include uncommitted reserves in related (i.e. – funded from similarly restricted revenues) capital project funds and/or maintenance funds to meet the twenty percent requirement.

For all other funds with budgets in excess of \$500,000, reserve levels will be established annually via an administrative process taking into account cash flow, operating needs, and emergency requirements. In these cases, written notations explaining the reserve calculation will be provided.

## **Use of Reserves and Other Cash Sources in Emergency Situations**

It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large

unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures used to establish minimum cash balances.

1. Typically, there will be many millions in cash available in capital project budgets and other non-operating accounts that could be reallocated to provide needed cash flow.
2. It is generally expected and verified by past experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA.

Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.

1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.
2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget.

In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short-term borrowing. In recent decades, FEMA has always provided for reimbursement of nearly all emergency outlays expended by local governments. Therefore, there are reasonable expectations that FEMA funds will be available to repay short term loans, interfund loans, and funds depleted from reserves and capital projects.









*Supplemental  
Information*



# Supplemental Information

## Statistical Information

Date Constitutionally Established	January 9, 1855
Date of Present Constitutional Establishment	May 4, 1921
Form of Government	Constitutional County
Present Area	743 Square Miles
Total Property Assessment	\$44.75 Billion

### Education

Number of Schools (K-12, Adult Ed)	
High Schools	7
Middle Schools	9
Elementary Schools	31
Post Secondary Schools	1
Alternative Educations Schools	3
Charter/Contract Schools	22
FY20 Budget Per Pupil	4,319

### Ambulance Service

Number of Stations	21
EMS Staff Positions	160

### Fire Protection:

Number of Stations	35
Number of Employees	525
Number of Volunteers	55

### Infrastructure Information

Miles of County Roads	
Paved	1,425
Shelled	71

### Convention Center

Number of Seats	4,000
Total Area	49,200 sq. ft.

### Election Information

Eligible Voters - Nov 2018	273,400
Ballots cast General Election - Nov 2018	218,478

### Sheriff Protection

Number of Stations	7
Number of Employees	1,242

### Construction Permits

Permits Issued	39,041
Est. Construction Values	1,768,200,246

### Utility System

Water Storage Capacity	33.6 MGD*
Daily Water Production	43.89 MGD*
Daily Sewer Flow	25.11 MGD*
Solid Waste Per Year	318,273 Tons

\*Million Gallons per Day

### Parks

Number of County Parks	39
Park Acreage	950
Number of Preserves	24
Preserves Acreage	27,938

### Libraries

Central Library	1
Branches	5
Total Volumes	556,701

## Demographic Statistics (Last Ten Years)

Fiscal Year	Population Estimate	Population Change	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
2011	324,168	-1.8%	39,200	46	44,175	10.9%
2012	330,862	2.1%	37,200	46	45,050	9.0%
2013	333,687	0.9%	40,500	47	45,800	7.2%
2014	337,546	1.2%	46,700	46	46,800	6.1%
2015	341,405	1.1%	43,800	47	47,700	5.1%
2016	356,133	4.3%	44,800	47	48,600	4.7%
2017	368,782	3.6%	45,900	48	48,867	3.3%
2018	377,826	2.5%	47,300	49	49,152	2.9%
2019	387,414	2.5%	48,300	49	49,835	3.0%
2020	399,710	3.2%	50,000	49	49,599	5.2%

Source: Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court  
2020 Population is based on the 2020 Census

## Principal Property Taxpayers (\$ in Thousands)

Taxpayer	Assessed Value	% of Total Net Assessed Value	Ranking
Florida Power & Light	\$ 1,162,603	2.79%	1
Tropicana Products, Inc.	\$ 342,963	0.82%	2
Mosaic Fertilizer, LLC.	\$ 198,941	0.48%	3
Gulfstream Natural Gas System, LLC.	\$ 132,727	0.32%	4
Peace River Electric, Co Op, Inc.	\$ 129,091	0.31%	5
Manatee Memorial Hospital	\$ 122,533	0.29%	6
Gulf Coast Factory Shops	\$ 110,670	0.27%	7
IMG Academy LLC	\$ 88,701	0.21%	8
Frontier Florida LLC/Verizon Florida, Inc.	\$ 86,989	0.21%	9
93 FLRPT LLC	\$ 83,492	0.20%	10

Source: 2020 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

## Principal Employers

Employer	# Employees	Rank	% of Total County Employment
Manatee County School Board	5,634	1	3.43%
Publix	2,577	2	1.57%
Beall's, Inc.	2,363	3	1.44%
Manatee Memorial Hospital	2,183	4	1.33%
Manatee County Government	2,053	5	1.25%
Manatee County Sheriff's Department	1,215	6	0.74%
Pacific Tomato Growers	1,139	7	0.69%
Tropicana Products, Inc.	900	8	0.55%
State College of Florida, Manatee-Sarasota	889	9	0.54%
IMG Academies	832	10	0.51%

**Total number of individuals employed within Manatee County** **164,422**

Source: 2020 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

## Unincorporated Municipal Services Taxing Unit

In fiscal year 1979, Manatee County established a separate Municipal Services Taxing Unit (MSTU) for those areas of the county not within the boundaries of any municipality. Florida Statutes, Section 200.071, provide that a county may levy an ad valorem tax millage for an Unincorporated MSTU in addition to the millage levied for countywide services. The funds from this levy are used to provide services or facilities of the type commonly provided by municipalities to the unincorporated areas of the county. Use of the MSTU ensures that services benefiting only the unincorporated areas are funded from MSTU property tax revenues.

Additional MSTU revenues are generated by fees and charges to residents for services provided only to unincorporated areas. In addition, portions of the state-shared revenues (sales tax, state revenue sharing) may be appropriately designated as unincorporated area revenues.

According to state law, segregation of funding for Unincorporated Area Services is the proper way to remedy "dual taxation" concerns. This method ensures that revenues raised from within municipalities are used only for services that provide countywide benefit. A complete list of Unincorporated Municipal Services Taxing Unit revenues for FY22 is provided below:

	<b>FY22 Adopted</b>
Ad Valorem MSTU	\$18,990,393
Permits and Licenses	4,534,938
Charges for Services	1,464,519
Fines and Forfeitures	983,154
Interest Income	166,012
Miscellaneous	39,425
Transfers	500,000
<b>Total Revenue</b>	<b>\$ 26,678,441</b>
Cash Carry Over	17,475,085
<b>Total Funds Available</b>	<b>\$44,153,526</b>

It is important to note that substantial additional revenues are available from state sales tax and state revenue sharing, among other revenue sources, for unincorporated services. However, by exercising the option to use those additional unincorporated revenues for countywide purposes, the countywide millage rates can be kept lower.

The services funded by the Unincorporated MSTU in Manatee County include certain operations of the Building and Development Services department and specific functions of the various other departments listed below;

Department of Forestry Fire Control for the unincorporated area of the county, local road maintenance and related administration, infrastructure inspections and engineering costs, and indirect costs, including the Tax Collector commissions on MSTU collections. These are the county non-enterprise programs that provide little or no benefit to incorporated areas of the county.

A complete list of Unincorporated Municipal Services Taxing Unit expenditures adopted for FY22 is provided below:

<b><i>Operating Cost Centers</i></b>	<b><i>FY22 Adopted</i></b>
<b><i>Building &amp; Development Services</i></b>	
Planning and Development	\$4,773,651
Code Enforcement	3,578,582
<b><i>Public Works</i></b>	
Project Management	\$2,791,615
Traffic Management	1,388,031
Infrastructure Engineering	350,326
<b><i>Neighborhood Services</i></b>	
Neighborhood Development	\$1,158,809
Hardship Assessment Assistance	\$1,000
<b><i>Redevelopment and Economic Opportunity</i></b>	
Redevelopment	\$76,576
Economic Development	1,082,424
<b><i>Public Safety</i></b>	
Emergency Management/Planning	84,604
<b><i>Other Departments</i></b>	
Tax Collector Commission	\$400,103
Property Appraiser	194,620
MSTU General County	839,328
<b><i>Transfers</i></b>	
Local Road Maintenance	5,338,386
General Fund	1,571,806
Impact Fee	700,000
Building Department	130,955
Revenue Improvement Bonds, 2016	652,140
Building Capital Projects	8,500,000
Port TIF	25,044
Southwest TIF	385,537
<b><i>Reserves</i></b>	
Reserve for Contingency	\$500,000
Reserve for Salary Adjustments	763,708
Reserve for Cash Balance	8,866,381
<b>Total Expenditures</b>	<b>\$44,153,626</b>

The budget printout provides detailed schedules of all county revenues and expenditures by fund and classification. With the exception of those revenues and expenditures in the following funds: Unincorporated MSTU; Palm Aire MSTU; Street Lighting Districts; and Road Assessment revenues and expenditures, all other revenues and expenditures of the county, as reflected in the budget printout, are either not for the exclusive benefit of the unincorporated areas of the county, provide benefit to municipal areas; or are revenues and expenditures required by law to be segregated into a separate fund.

It is the policy of the Board of County Commissioners to comply with state statutes to ensure that services that fail to provide real and substantial benefit to municipal areas are funded exclusively from county revenues derived from the unincorporated areas.

The FY22 budget has been prepared to comply with all constitutional and statutory provisions and Florida law concerning taxation of municipal and unincorporated areas of the county.

## Public Utilities System

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The Manatee County Public Utilities System consists of:

- The combined Water and Sewer system which includes the water treatment plant and transmission system; and a sanitary sewer collection, treatment and transmission system;
- The Solid Waste System which includes solid waste collection, disposal and recycling; and
- The Stormwater Management System which includes storm sewers, drains, culverts, retention systems, detention basins, drainage wells, conduits, catch basins, desilting facilities, recharging basins, outfall structures and all appurtenances.

These systems were consolidated to diversify the revenue streams of the system and improve the system's creditworthiness for the issuance of bonds and other financing arrangements. Financial details for each of these sections is included in the appropriate department section found earlier in this book. The summary below provides a consolidated overview showing the total annual operating budget for the Public Utilities System. Capital project transfers and reserves for each of these funds can be found in other sections of this book.

## Water & Sewer Operating

Department	Section	FY22 Adopted
Utilities	Customer Service	\$ 3,102,776
Utilities	Emergency Mgmt/Planning	297,140
Utilities	Accounts Receivable	3,151,048
Utilities	Meter Section	4,941,053
Information Services	LIS Mapping	439,404
Public Works	Engineering	1,521,841
Property Management	Survey	182,219
Utilities	Utility Locations	1,020,097
Public Works	Infrastructure Inspections	429,925
Public Works	Utility Records	798,159
Utilities	Administration	20,968,651
Utilities	Water Treatment & Laboratory	15,317,987
Natural Resources	Watershed Management	1,176,495
Utilities	Water Transmission	4,361,730
Utilities	Water System Maintenance	987,330
Utilities	Reclaimed Services	2,211,563
Utilities	SW Sewer Plant	5,575,760
Utilities	SE Sewer Plant	4,439,990
Utilities	North Sewer Plant	3,650,461
Utilities	Sludge Dryer	1,053,116
Utilities	WW Laboratory	1,644,642
Utilities	WW Lift Stations	13,065,454
Utilities	WW Collections	7,682,922
Utilities	WW Industrial Compliance	815,382
Utilities	In-House Overhead	1,916
Utilities	Water Conservation	497,935
Utilities	Water/Sewer Warehouse	146,650
Neighborhood Services	Water Conservation	365,837
Natural Resources	Ecological and Marine Resources	204,492
<b>Total Water &amp; Sewer Operating Fund</b>		<b>\$ 100,051,975</b>

## Stormwater Management

<b>Department</b>	<b>Section</b>	<b>FY22 Adopted</b>
Natural Resources	Water Quality	\$ 808,159
Public Works	Operations	6,152,648
Public Works	Management	1,155,924
Public Works	Maint. Projects	250,000
<b>Total Stormwater Management Fund</b>		<b>\$ 8,366,731</b>

## Solid Waste

<b>Department</b>	<b>Section</b>	<b>FY22 Adopted</b>
Utilities	Emergency Mgmt/Planning	\$ 98,640
Utilities	Customer Service	31,153,304
Utilities	Scale House	466,630
Utilities	Landfill Operations	10,100,663
Utilities	Solid Waste Enforcement	597,783
Utilities	Recycling Operations	1,524,852
Utilities	Erie Road Closure	65,000
Utilities	Lena Road Closure	100,000
<b>Total Solid Waste Fund</b>		<b>\$ 44,106,872</b>

<b>Total Consolidated Utilities Funds</b>		<b>\$ 152,525,578</b>
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Welcome

Anna Maria Island





Welcome to **HOLMES BEACH** on  
**Anna Maria  
Island**



# Acronyms



# Acronyms

ACE	Accountability, Civility & Ethics	HR	Human Resources
ADA	Americans with Disabilities Act	HVAC	Heat,ventilation and air system
AHCA	Agency for Health Care Administration Office	IGT	Intergovernmental Transfers
ASM	Automated Systems Maintenance	ITS	Information Technology Services Department
BEBR	Bureau of Economic and Business Research	IST	Infrastructure Sales Tax
BOCC	Board of County Commissioners	KPI	Key Performance Indicators
CAD	Computer-Aided Dispatch	LIP	Low Income Pool
CAFR	Comprehensive Annual Financial Report	MCAT	Manatee County Area Transit
CAO	County Attorney's Office	MPO	Metropolitan Planning Organization
CARES	Coronavirus Aid,Relief, and Economic Security	MSBU	Municipal Service Benefit Unit
CDBG	Community Development Block Grant	MSL	Minimum Service Level
CIP	Capital Improvement Plan	MSTU	Municipal Services Taxing unit
CLOS	Certificate of Level of Services	NSD	Neighborhood Services Department
CPI	Consumer price index	OPEB	Other Post Employment Benefits
CRA	Community Redevelopment Agency	OPS	Other Personnel Services
CVB	Convention & Visitors Bureau	PCI	Payment Card Industries
DOR	Florida Department of Revenue	PFP	Pay for Performance
ECC	Emergency Communications Center	PNR	Parks & Natural Resources
EDR	Economic & Demographic Research	REO	Redevelopment & Economic Opportunity
EMS	Emergency Management	R&R	Replacement & Renewal
EMS	Emergency Medical Services	ROW	Right of Way
ERP	Enterprise Resource Planning	SHIP	State Housing Initiative Partnership
ESG	Emergency Solutions Grant	SRO	School Resource Officer
FBIP	Florida Boating Improvement Program	SOE	Supervisor of Elections
FDEP	Florida Department of Environmental Protection	SOH	Save Our Homes
FEMA	Federal Emergency Management Agency	SWD	South West District
FMD	Financial Management Department	SWTIF	Southwest Tax Increment Fund
FRS	Florida Retirement System	TDC	Tourist Development Council
FTE	Full Time Equivalent	TIF	Tax Increment Fund
FY	Fiscal Year	TRIM	Truth-In-Millage
GAAP	Generally Accepted Accounting Principles	TMC	Traffic Management Center
GASB	Governmental Accounting Standards Board	VOIP	Voice over Internet Protocol
GFOA	Government Finance Officers Association	UMSTU	Unincorporated Municipal Services Taxing unit
GIS	Geographic Information System	ZBB	Zero Base Budgeting
HIPAA	Health Insurance Portability and Accountability Act		



to HOLMES BEACH on

Anna Maria  
Island



Manatee  
County  
FLORIDA







# Glossary



# Glossary

## **Accrual Basis**

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

## **Adjusted Taxable Value**

The value of the portion of a jurisdiction's taxable property for a new year which represents only the increased value of property on the tax roll from the previous year and excludes the assessed value of new construction.

## **Ad Valorem**

See property taxes.

## **Aggregate Millage Rate**

A millage rate obtained by calculating the quotient of the sum of all ad valorem taxes levied by a jurisdiction plus the ad valorem taxes for all dependent districts divided by the total taxable value of the jurisdiction. This rate is not used as a basis for levying taxes, but only for comparing tax rates from year to year.

## **Annual Budget**

A budget developed and enacted to apply to a single fiscal year.

## **Appropriation**

The legal authorization given by the County Commission to make expenditures and incur obligations using county funds.

## **Appraised Valuation**

See assessed valuation.

## **Article V Costs**

Expenditures mandated by state legislature and funded by local dollars. Examples include support for the Public Defender, State Attorney, Court Administrator and other costs related to civil and criminal disputes.

## **Assessed Valuation**

The total valuation of real property established by the Property Appraiser which will become the basis for levying taxes after exemptions are applied.

## **Base Decision Unit**

The cost necessary to operate a program at the minimum service level appropriate for viable service. (See minimum service level)

## **Beginning Cash Balance**

An amount calculated from audited financial statements, which reflects the unrestricted cash available in a fund as of the beginning of a fiscal year.

## **Beginning Fund Balance**

The ending fund balance of the previous period. (See ending fund balance definition)

## **Biennial Budget Process**

A two-year budget process in which two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as required by state statute. At the same time, the Board of County Commissioners also approve a planned budget for the second year. During the first year, the planned budget is reviewed by staff and the Board during the budget update process. This review allows the county to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared. The Board then adopts the 2nd year budget according to procedures outlined by state statute.

## **Bond**

A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest by a specified future date.

## **Budgeted Cash Carryover**

The amount used in the annual budget as a source of funds based on the estimated beginning cash balance for each fund in the annual budget.



### **Budget Document**

The instrument used to present the comprehensive financial program approved by the governing body upon the completion of the two public hearings required by statute. Includes proposed expenditures and the means of financing them as well as information as to past years revenues and expenditures, and narrative descriptions of programs and policies. For actual budget control and compliance, a more detailed line-item report is used.

### **Budget Programs**

Within county departments, clearly defined resources are applied toward providing related services to achieve a specific public purpose or goal.

### **Capital Budget**

The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five-year Capital Improvement Plan (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual county budget.

### **Capital Expenditures**

Expenditures which result in the acquisition of, or addition to fixed assets, usually equipment or facilities costing in excess of \$1,000, also called capital outlay or capital equipment.

### **Capital Improvement Plan (CIP)**

Manatee County's financial plan of approved capital projects with their schedules and costs over a five-year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the property of Manatee County, as well as projects that although not owned by the county, will be part of a joint project agreement.

### **Capital Project**

A non-recurring expenditure of \$50,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

### **Capitalized**

Term used to classify assets which have a useful life greater than one reporting period.

### **Cash Carryover**

Budget appropriation made to carry forward the projected year-end cash balance for the next year's appropriations. Manatee County uses cash carryover primarily for reserve for cash balance, with smaller proportions being used for non-recurring expenditures.

### **Charges for Services**

Revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

### **Comprehensive Annual Financial Report (CAFR)**

This report is a countywide financial report which includes financial statements for all funds and account groups of governmental operations that are controlled by or dependent upon the county, as determined on the basis of budgetary oversight, taxing authority, or the county's obligation to fund any deficits that may occur.

### **Committed Reserves**

The total amount of reserves budgeted in a fund that is committed or allocated for specific purposes.

### **Contingency Funds**

Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

### **Continuation Budget**

A level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

### **Continuation Unit**

A decision unit which builds on the preceding unit up to a continuation level which outlines the current operations of the program.

### **Cost Center**

A segregated set of expenditure accounts within a fund, separated for the purpose of identifying specific resources that will be applied toward a set of tasks.

### **Debt Service**

Payment of interest and principal on an obligation resulting from the issuance of bonds.

### **Decision Unit**

Groups of inputs which make a measurable contribution to the achievement of an established department purpose – a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are ordered in a hierarchical format beginning with the base decision unit followed by continuation units and finally by desired units.

### **Deficit**

The excess of expenditures over revenues.

### **Department**

Manatee County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator (see organization chart).

### **Dependent Special District**

A special district, whose governing body or whose budget is established by the governing body of the county to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

### **Depreciation**

Process of allocating the cost of a capital asset to the periods during which the asset will be used.

### **Desired Decision Unit**

The cost and resources needed to fund a new or increased level of service in a program.

### **Division**

Units of government which provide services directly to the public and other agencies. Divisions are organized within departments by functional similarity (see organization chart).

### **Encumbrances**

Commitments or contracts for goods or services which have not yet been received or performed.

### **Ending Fund Balance**

Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending funding balance. In financial statements the total year ending fund balance for each fund as shown in the audited financial statements. This includes cash and non-cash items.

### **Ending Cash Balance**

An amount calculated from audited financial statements, reflecting the unrestricted cash portion of the year ending fund balance in a fund.

### **Enterprise Fund**

Fund which pays for its cost of operations from user fees and does not generally receive property tax or general revenue support. County enterprise funds include public utilities, landfill, golf course, civic center, Port Authority, stormwater utilities, and mass transit.

### **Exempt, Exemption, Non-Exempt**

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida constitution sets the first exemptions for homesteads at \$25,000. An additional \$25,000 exemption was added in 2008 to apply for values between \$50,000 - \$75,000 and does not include a benefit on school tax. That means that a homeowner with property assessed at \$100,000 would have to pay taxes on \$50,000 of the assessment. Eligible homeowners must apply for the exemptions by March 1 of the first year of residence; thereafter renewal is automatic. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and totally disabled people, seniors who meet certain income criteria, and disabled veterans.

### **Expenditure**

Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlay.

### **Fines and Forfeitures Revenues**

Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

### **Fiscal Year**

A twelve-month period (October 1 through September 30) at the beginning of which the county implements a new budget based on expected revenues and expenditures, and at the end of which the county determines its financial position and the results of its operations.

### **Fixed Assets**

Accounting classification of assets such as property, plant, and equipment which are capitalized.

### **Full-Time Equivalent**

One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

### **Fund**

A self-balancing set of accounts designated and accounted for separately for the purpose of restricting specific revenues that are then spent for specific activities (see explanation of financial structure).

### **Fund Balance**

The amount available within a fund at the close of a fiscal period which can be carried over as a non-recurring revenue for the upcoming fiscal period.

### **Funded Positions**

The number of authorized positions for which funding is included in a given fiscal year's budget.

### **Funding Sources**

The type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

### **Impact Fees**

Impact fees are a fee that is imposed by the County on new or proposed development projects to pay for all or a portion of the costs of providing public services to the new development. Impact fees are a charge on new development to help fund and pay for the construction or needed expansion of offsite capital improvements. These fees are implemented to help reduce the economic burden on the County associated with population growth within the area.

### **Infrastructure**

Major capital assets and facilities that serve a long-term purpose such as roads, bridges, drainage systems, and water and sewer systems.

### **Infrastructure Sales Tax (IST)**

The levy and collection of a one half-cent sales surtax collected by the Florida Department of Revenue and distributed to the County and the municipalities within the boundaries of the County, used to finance, plan, and construct infrastructure (as defined in Section 212.055(2), Florida Statutes), and limited to the following types of projects and equipment: roadways, sidewalks, intersections, street lights, infrastructure for law enforcement, emergency response, libraries, parks, waterways, public buildings and stormwater.

### **Interfund Transfers**

Transfers of cash between funds without requirement for repayment.

### **Intergovernmental Revenues**

Revenues received from other governments including federal, state, and other local governmental entities.

### **Internal Service Fund**

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies, on a cost-reimbursement basis.

### **Level of Service**

Units of activity produced or provided by a program for a fiscal period with the resources available.

### **Licenses and Permits Revenue**

Fees levied by the county for providing corporations or individuals the right to engage in a business, occupation, or other lawful activity.

### **Line Items**

Also referred to as object codes, are a term used to classify expenditures as to the type of good or service obtained, e.g. contractual services, telephone expenses, office supplies.

### **Mandate**

Requirement imposed by a legal act of the federal, state, or local government.

### **Millage Rate**

The amount of tax levied for each \$1,000 of taxable valuation: one (1) mill equals \$1.00 of tax for each \$1,000 of taxable value.

### **Minimum Service Level (MSL)**

Base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

### **Modified Accrual**

A governmental fund-type measurement focus whereby revenues and other financial resources are recognized when they become susceptible to accrual, i.e. when they become both measurable and available to finance expenditures of the current period. Available revenues mean collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred.

### **Net Budget**

Represents the net new appropriations for expenditure in the coming year. To obtain this figure, cash balances, non-expendable trust funds, internal services and internal transfers (which otherwise would be double counted), and prior year project budgets (usually for capital projects) carried forward are subtracted from the gross budget amount.

### **Non-Departmental**

Expenditure/expense items of a particular fund which do not relate directly to the operating costs of a county department.

### **New Construction**

The value of improved property added to the tax roll within a jurisdiction during the tax year.

### **Operating Budget**

The budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day to day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principle and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the internal service funds.

### **Operating Capital**

Any items of equipment which cost \$1,000 or more. These items are budgeted and purchased in the department's operating budget.

### **Operating Expenditures**

Expenditures directly related to service activities which are not for personnel costs or capital outlay costs.

### **Personal Expenditures (Personnel Costs)**

Expenditures for county employees including regular wages, overtime, contributions to the state retirement system, Social Security, health and worker's compensation insurance premiums, and unemployment compensation costs.

### **Program**

A program consists of clearly defined resources applied toward achieving a specific public goal.

### **Property (Ad Valorem) Taxes**

A revenue which is collected on the basis of a tax rate applied to the taxable valuation of real property.

### **Proposed Budget**

The budget submitted by the County Administrator to the Board of County Commissioners within 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

### **Proposed Millage**

The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the state Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

### **Proprietary Fund**

A set of segregated revenue and expenditure accounts set up for the purpose of showing net income, financial position, and changes in financial position. Enterprise funds and internal service funds are proprietary funds.

### **Recapture Rule**

Requires property appraisers to increase the prior year's assessed value of a homestead property by the lower of three percent or the Consumer Price Index on all property where the assessed value is lower than the just or market value.

### **Recommended Budget**

The budget submitted by the County Administrator to the Board of County Commissioners prior to the 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

### **Replacement Equipment**

Equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

### **Reserve**

An account used to set aside and earmark monies for future use. Monies must be appropriated from the reserve account to an expenditure account for a specific purpose before they can be spent.

### **Restricted or Reserved Fund Balance**

An entry in the audited financial statements identifying the portion of the fund balance in a fund that may be reserved due to legal or formal financial commitments. Criteria to determine restricted amounts are established by the Governmental Accounting Standards Board (GASB). Although the restricted or reserved fund balance as of the end of one fiscal year could be a part of the committed reserves identified in the following year's budget, the two terms are not synonymous.

### **Retained Earnings**

An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

### **Revenue**

Funds which are received by the county from external services, or income including taxes, fees, charges, special assessments, grants, and other funds collected and received by the county to support the services provided.

### **Revenue Bonds**

Bonds which are secured by a pledge of revenues generated by the operation of the system for which the bonds were issued. The bonds do not constitute a charge against the general credit or taxing power of the government.

### **Rolled Back Millage Rate**

The tax rate for a new fiscal year that would generate the same tax dollars as in the preceding fiscal year, based on the new tax roll for adjusted taxable value exclusive of new construction.

### **Save Our Homes**

Amendment to the Florida Constitution that limits increases in taxable value on homestead property to the Consumer Price Index (CPI), up to 3%. Recapture occurs when the CPI increase causes the capped taxable values to increase as market values are declining.

### **Special Assessment**

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

### **Special Revenue Bonds**

Bonds that are not considered general obligations of the government but are to be repaid through specific government resources.

### **Special Revenue Fund**

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

### **Surplus**

The excess of revenues over expenditures.

### **Tax Base**

The total property valuations on which each taxing authority levies its tax rates.

### **Tax Increment Fund**

Means of financing activities from the anticipated incremental increase in tax revenues resulting from the redevelopment of an area.

### **Tax Roll**

The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 each year.

### **Tax Year**

The calendar year for which property assessments have been developed upon which the millage will be levied. Fiscal Year 2020 will be funded with ad valorem tax revenues resulting from the millage rate applied to property values as they were assessed on January 1, 2019, for tax year 2019.

### **Taxable Value**

The assessed value of a property minus expenditures such as the homestead exemption is the taxable value. This value multiplied by the millage rate equals the property tax amount.

### **Taxes**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Does not include user fees or special assessments.

### **Tentative Budget**

The tentative budget is the County Administrator's proposed budget with amendments which is adopted by the Board of County Commissioners at the first public hearing as required by statute. The tentative budget, with any amendments considered at the second public hearing, is adopted as the county's annual budget.

### **Tourist Development Council (TDC)**

The Tourist Development Council (TDC) establishes projects, with Board approval, to promote tourism in Manatee County.

### **Transfer**

A movement of monies from one fund to another fund for the purpose of accurately accounting for expenditures. Transfers are expenditures to the fund they are being transferred from and revenues to the receiving fund. Because transfers are again budgeted as expenditures in the receiving fund, they are not included in the net budget to avoid counting the monies as expended twice.

### **Uncommitted Reserves**

The amount of reserves budgeted in a fund that is not committed or allocated for a specific purpose.

### **Unrestricted Revenues**

Term referring to those revenues that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

### **User Fees**

The payment of a fee for direct receipt of a public service by the person benefiting from the service.

### **Unincorporated Municipal Services Taxing Unit (MSTU)**

Unincorporated areas within Manatee County are within the Unincorporated Municipal Services Taxing Unit. Residents of the district are assessed a millage rate by the county to provide

services which would be provided by a municipality if the areas were incorporated.

### **Unrestricted or Unreserved Fund Balance**

An entry in the audited financial statements identifying the portion of the fund balance of a fund that is not restricted from general use or reserved due to legal and/or financial commitments. Criteria to determine unrestricted and unreserved fund balance amounts are established by the Governmental Accounting Standards Board (GASB). Portions of the unrestricted or unreserved fund balance as of the end of a fiscal year may be shown as committed reserves in the budget for the following year.

### **Voted Millage**

Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

### **Zero-Base Budgeting (ZBB)**

Method of detailed budget analysis and justification. ZBB starts with an examination of an agency's basic programs and services by the lowest management level and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.







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# Manatee County Government

## County Administration

Dr. Scott Hopes, County Administrator  
Karen Stewart, Deputy County Administrator  
Robert Reinshuttle, Deputy County Administrator  
Jan Brewer, Deputy County Administrator and Chief Financial Officer  
Charlie Bishop, Deputy County Administrator  
William Clague, County Attorney

## Constitutional Officers

Angelina M. Colonnese, Clerk of Circuit Court  
Rick Wells, Sheriff  
Ken Burton Jr., Tax Collector  
Charles E. Hackney, Property Appraiser  
Michael Bennett, Supervisor of Elections

## Department Directors

John R. Barnott, Building and Development Services  
Elliott J. Falcione, Convention and Visitors Bureau  
Jan Brewer, Financial Management  
Kim Stroud, Human Resources  
Suzie McGuire, Information Technology  
Ava Ehde, Neighborhood Services  
Charles A. Hunsicker, Parks and Natural Resources  
Charles H. Bishop, Property Management  
Jacob Saur, Public Safety  
Chad Butzow, Public Works  
Geri Lopez, Redevelopment and Economic Opportunity  
Mike Gore, Utilities



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